

# EXHIBIT B

# REDACTED DOCUMENTS

DOCUMENT NUMBER DATE  
06181 JUL 14 '8  
FPSC-COMMISSION CLERK

1 II. AUDIT DISCLOSURES

2 AUDIT DISCLOSURE NO. 1

3 SUBJECT: BASE SECURITY COSTS

4 **STATEMENT OF FACTS:** Order PSC-02-1761-FOF-EI stated that the new incremental  
5 security costs are to be recovered through the capacity clause. This order explains these  
6 costs are extraordinary and should be treated as current year expenses, without making  
7 a distinction between capital items and expense items.

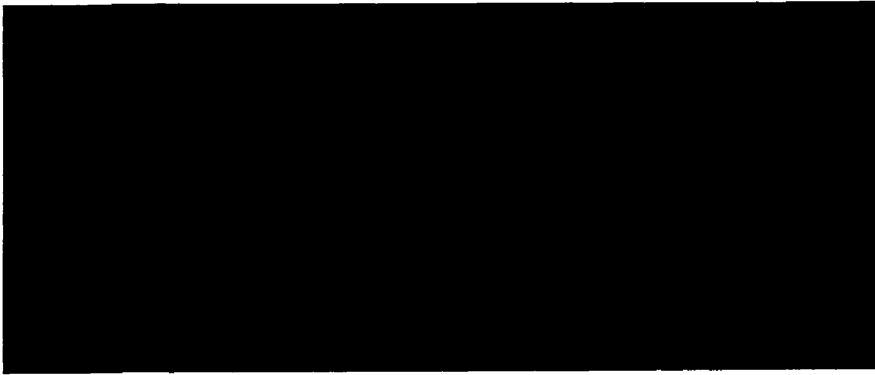
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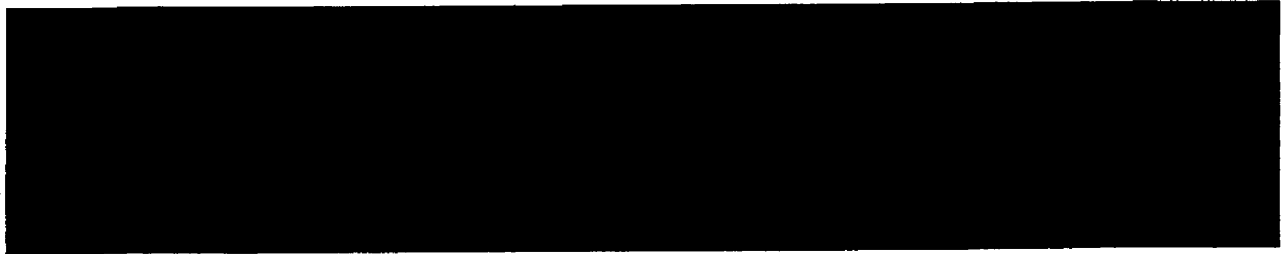
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1 AUDIT DISCLOSURE NO. 2

2 SUBJECT: CAPITALIZED SECURITY COSTS

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AUDIT DISCLOSURE NO. 3

SUBJECT: 2002 BUDGET COMPARED TO ACTUAL FOR  
ENERGY MARKETING AND TRADING (EMT)

**STATEMENT OF FACTS:** In Order PSC 02-1484-FOF-EI the company received approval to recover through the fuel clause incremental operating and maintenance expenses incurred for the purpose of initiating and/or maintaining a new or expanded non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for its retail customers each year until December 31, 2006, or the time of the utility's next rate proceeding, whichever comes first." The Order explains that the "base period for determining incremental expenses...is the year 2001 ... except for utilities with rates approved based on Minimum Filing Requirements (MFR) in rate reviews conducted since 2001, in which case the projected rate year is the base period (using projected expenses)."

FPL's projected test year was 2002, so the base year for determining incremental hedging expenses is 2002.

The company has requested recovery of \$2,726,054 for incremental hedging costs.

Energy Marketing and Trading is a division of the utility. "EMT's mission is to procure fuel and power at costs below the current fuel cost recovery (FCR) filing. EMT was established to fully and effectively execute well-disciplined and independently controlled procurement, hedging and market strategies to achieve the goals of:

- 1) Cost minimization for FPL's customers
- 2) Volatility minimization in the FCR filing
- 3) Optimal asset utilization

The actual total expenses for the entire EMT division for the base year total [REDACTED]. The budget total base included in the MFR was [REDACTED]. The total amount budgeted not spent was [REDACTED]. The company also had a credit of \$419,750 related to a 2001 expense that it transferred to fuel recovery. When this credit is added back, the net amount the company did not spend is [REDACTED].

(A)

(B)

EXPENSE TYPE	DIFFERENCE (lower than budget)
Salaries and Wages	[REDACTED]
Employee Related Expenses	[REDACTED]
Contractor Costs	[REDACTED]
Technology	[REDACTED]
Equipment and Materials	[REDACTED]
Office Expenditures	[REDACTED]
Miscellaneous Expenses	[REDACTED]

**AUDIT OPINION:** The mission of the entire EMT division is similar to the goal of the hedging program and therefore, it is difficult to separate the incremental costs specifically for hedging when any costs incurred help the division meet its goals. The 2002 total base budget is [REDACTED] higher than actual 2002 base expenses. Since rates were set based on the budget amount, the company received a benefit by having a higher budget amount than the actual. It does not appear reasonable that the company would be allowed to recover an additional \$2,726,054 through the fuel clause for incremental hedging expenses. Therefore, we recommend that the entire difference of [REDACTED] be used as base hedging costs when calculating the incremental hedging costs for the fuel filing.

If this adjustment is not used, the following disclosures should be noted

1 of 5

AUDIT DISCLOSURE NO. 4

SUBJECT: EMT PAYROLL COMPARISON

STATEMENT OF FACTS: Part of the reason for the difference between the budget and actual in the EMT division is because salaries and wages for 2002 were [REDACTED] less than budget. Employee related expenses were [REDACTED] less than budget. Most of the difference is related to [REDACTED] in employee incentives that were budgeted but not actually paid

We requested detailed payroll information by employee for budget and actual.

The company provided organizational charts for 2001 and 2002. Three open positions in 2001 were not found in 2002 (Southeast Power Marketer, Quantitative Analyst and Energy Trader). However, in 2002 three new positions were found (two Gas Schedulers and a Financial Trader).

The company has hired a Quantitative Analyst and a Senior Financial Trader for the hedging program in 2003. Another Quantitative Analyst position has been budgeted for but not filled. A Risk Management position was included in the budget for 2003, but has subsequently been determined not to be an incremental position for the hedging program. The company has reduced the budget for 2003 hedging expenses from [REDACTED] to [REDACTED] for salaries and wages and from [REDACTED] for employee related expenses. See the following disclosure for an explanation of the positions interviewed.

AUDIT OPINION: Base rates were set including the [REDACTED] in incentives. The unpaid incentives more than cover the budgeted hedging salaries that start in 2003.

**AUDIT DISCLOSURE NO. 5**

**SUBJECT: EMT HEDGING PERSONNEL**

**STATEMENT OF FACTS:** Four EMT employees were interviewed. The positions interviewed were a physical trader, an associate financial trader, a senior financial trader and quantitative analyst. The last two positions are specifically related to the new hedging program for 2003.

The interviews revealed that the company had entered into long term hedging contracts prior to 2003. Based on the interviews, one associate financial trader and two physical traders (oil and gas) spent some of their time performing financial and physical hedging in 2002. One manager performed some of the duties that the new quantitative analyst performs now. The company did not include any of the costs for these employees in its base year hedging costs that are excluded from total costs shown in the Fuel filing schedule A2. The only base year costs excluded from the total are the \$250,000 for contractor and professional services.

The new senior financial trader is currently spending the majority of his time developing a model that determines the risk of different purchasing options.

**AUDIT OPINION:** The interviews revealed that hedging was done in 2002, but we were not able to determine from the interviews the exact amount of time that related to hedging in 2002, which was the base year.

Although the new employees are refining the hedging process and are spending more time than the employees did in 2002, the company should have proposed allocating the salary for the associate financial trader, the physical trader and the manager as part of base costs.

When the senior financial trader completes the development of the hedging programs, the hedging duties may be split among this position and the associate financial trader

In addition, the duties of the quantitative analyst benefit hedging but also appear to benefit the overall fuel planning. His salary may need to be allocated



AUDIT DISCLOSURE NO. 6

SUBJECT: EMT CONTRACTOR AND PROFESSIONAL SERVICES COMPARISON

STATEMENT OF FACTS: In the 2002 budget for EMT, the company included the following consulting amounts for contractor and professional services:

- [REDACTED] Contingency for consultants
- [REDACTED] - Fuel planning & forecasting service
- [REDACTED] - Contingency for consultants
- [REDACTED] Gentrader integration into data warehouse/conversion
- [REDACTED] User support, Internal system development & production support
- (0) [REDACTED] Project related consulting/contracting & training
- (1) [REDACTED] Total

- The company removed \$250,000 from the incremental hedging costs on A2 of the fuel filing because it related to hedging.

The 2001 actual costs for EMT included \$419,750 for hedging program consulting for Dean & Company. The company included this cost in 2001 base costs but transferred these costs to fuel hedging in 2002. The company budgeted [REDACTED] for internal system development as recoverable costs in 2002.

AUDIT OPINION: The [REDACTED] in the 2002 budget appears to be the rounded amount for Dean & Company for 2001 and should have probably been identified as base costs instead of the \$250,000 the company had identified.

Page "7", last paragraph

The actual total base expenses for the entire EMT division for the base year total [REDACTED]. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base. In addition, there was an accrual of \$419,750 for the O&M NON-RECOVERABLE FUEL expense type, for Dean & Company costs from 2001, that was expensed through the fuel clause in 2002. An adjustment for 2001 was made in 2002 that resulted in the O&M NON-RECOVERABLE FUEL expense type being over budget in 2002 by an additional \$419,750, which is not specifically shown in the Operating Budget Summary Report.

The budget total base included in the MTR was [REDACTED]. O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base.

The total amount budgeted and not spent was [REDACTED]. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base. There was an accrual of \$419,750 for the O&M NON-RECOVERABLE FUEL expense type, for Dean & Company costs from 2001, that was expensed through the fuel clause in 2002. An adjustment for 2001 was made in 2002 that resulted in the O&M NON-RECOVERABLE FUEL expense type being over budget in 2002 by an additional \$419,750, which is not specifically shown in the Operating Budget Summary Report.

Page "8", table

The figures in the table should include both O&M BASE and O&M NON-RECOVERABLE FUEL expenses as well as the adjustment for Dean & Company costs. The resulting figures should be:

[REDACTED TABLE]

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Page "9", first paragraph

Salaries and wages for 2002 were [REDACTED] less than budget. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base.

Employee related expenses were [REDACTED] less than budget. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base.

Most of the difference is related to [REDACTED] in employee incentives that were budgeted but not actually paid. This figure was presented as part of the response to audit request no. 23.

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Audit Disclosure No. 5

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Page "10", second paragraph, last sentence

The company did include all of the costs for these employees in its base year costs. Their costs are included in the Salaries & Wages expense group.

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Page 11, paragraph 1

Nine separate, high-level, budget figures were identified for the budget group called Contractors & Professional Services for the 2002 budget. Six of those nine amounts were for consultants



- Contingency - As needed consultants
- Fuel Planning & Forecasting Service
- Contingency - As needed consultants
- GenTrader integration into data warehouse/conversion
- User Support, Internal system development & production support
- Project related consulting/contracting & training



Total

Page 11, paragraph/table 2

The first two amounts [redacted] Contingency - As needed consultants, and [redacted] Contingency (As needed consultants) were not removed from the MFR filing. An amount of \$250,000 was deducted from the incremental hedging amount to be recovered through the fuel cost recovery clause because it was included in the MFR filing as a Contractor & Professional Services base figure

Page 11, paragraph 3

The 2001 actual costs for EMT included a \$419,750 accrual for the hedging program, that was attributable to Dean & Company.

Page 11, paragraph 4

The accrued costs of \$419,750 were included in O&M NON-RECOVERABLE FUEL costs in 2001. In addition, this amount is completely unrelated to the [redacted] budgeted for user support and internal system development & production support for 2002. There were no hedging program costs budgeted as recoverable through the fuel clause in 2002. The 2002 budget was submitted in July 2001, before Dean & Company costs were incurred

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1 [REDACTED]

2 [REDACTED]

3 December 12, 2002

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Audit Report No. 224-97

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1 TO: Art Stall DATE: December 12, 2002  
2 Senior Vice President Nuclear Division

3 FROM: Internal Auditing LOCATION: IA/JB


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24 Larry Vance, Manager  
25 Internal Auditing

26 Attachment

27 cc: K. Dubin D. Jernigan  
28 M. Fogarty B. Kirsch  
29 A. Grealy B. Korte  
30 S. Gwinn J. McElwain  
31 J. Hartzog B. Walker  
G. Hollinger

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1 Larry Vance, Manager  
2 Internal Auditing  
3 Florida Power and Light Company

Juno Beach, Florida  
December 12, 2002

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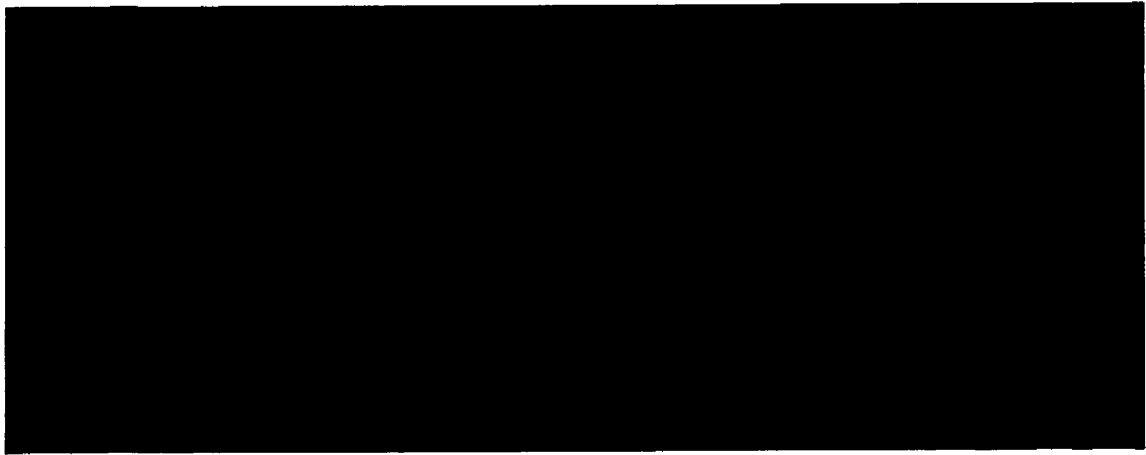
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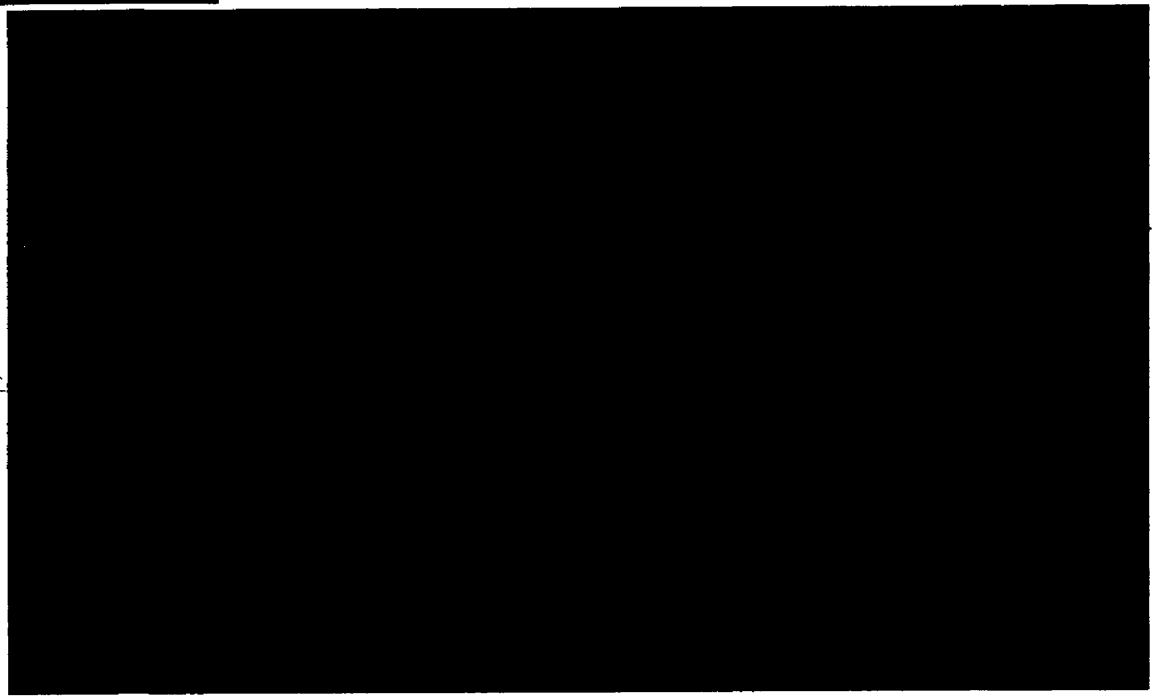
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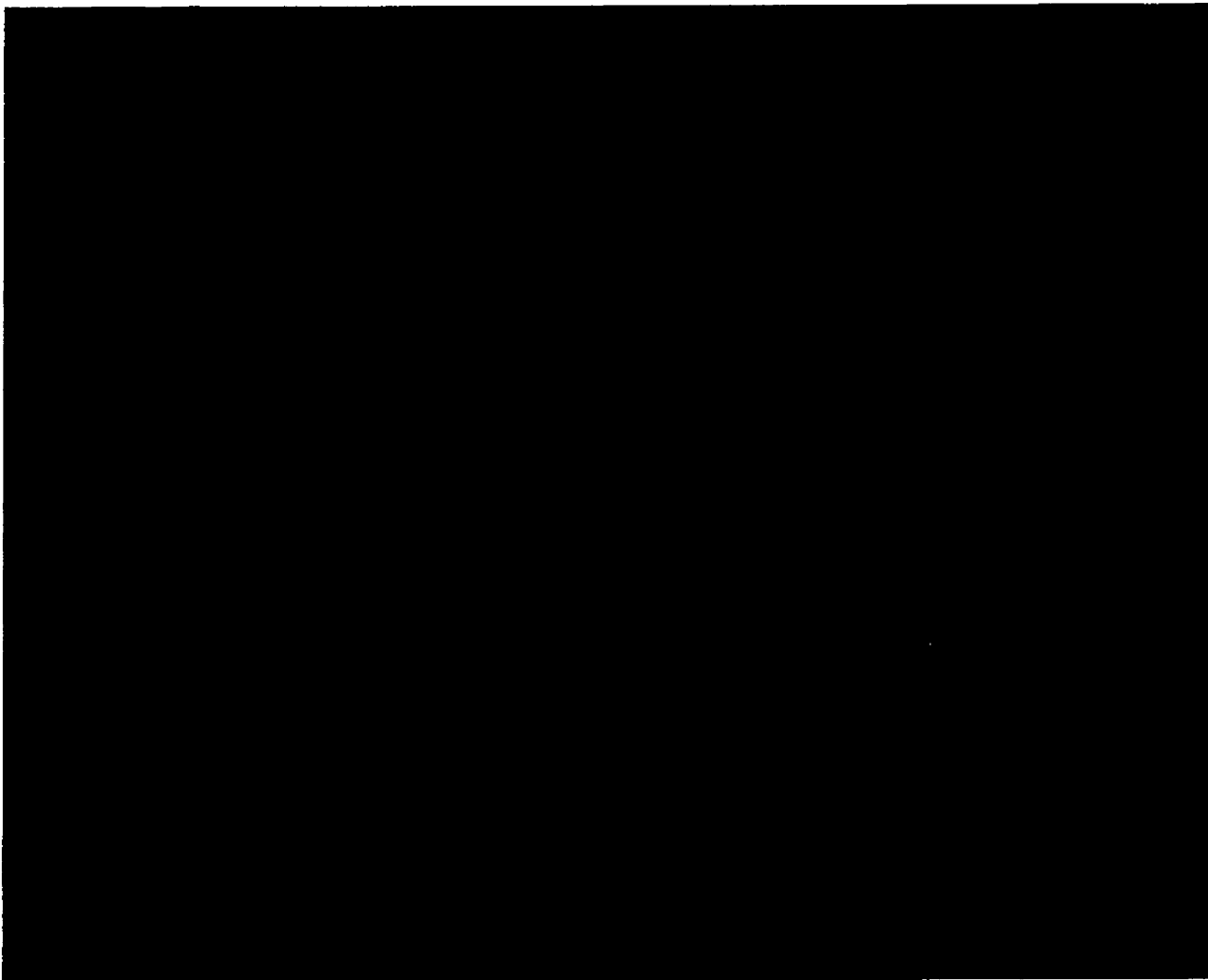
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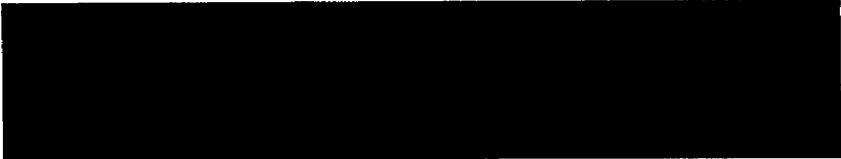
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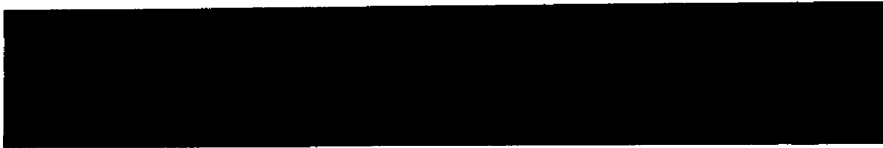
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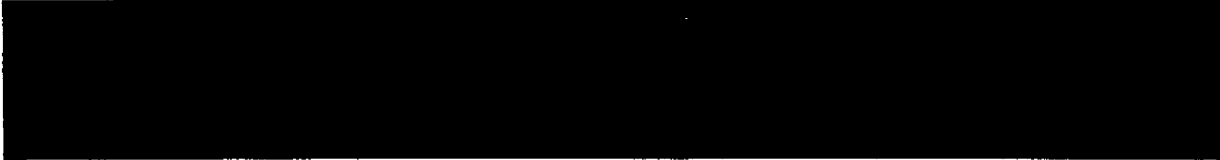
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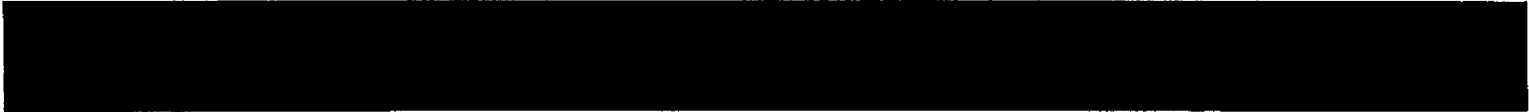
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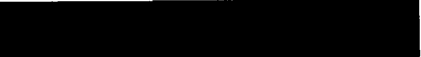
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FLORIDA POWER & LIGHT COMPANY  
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PAGE 0035

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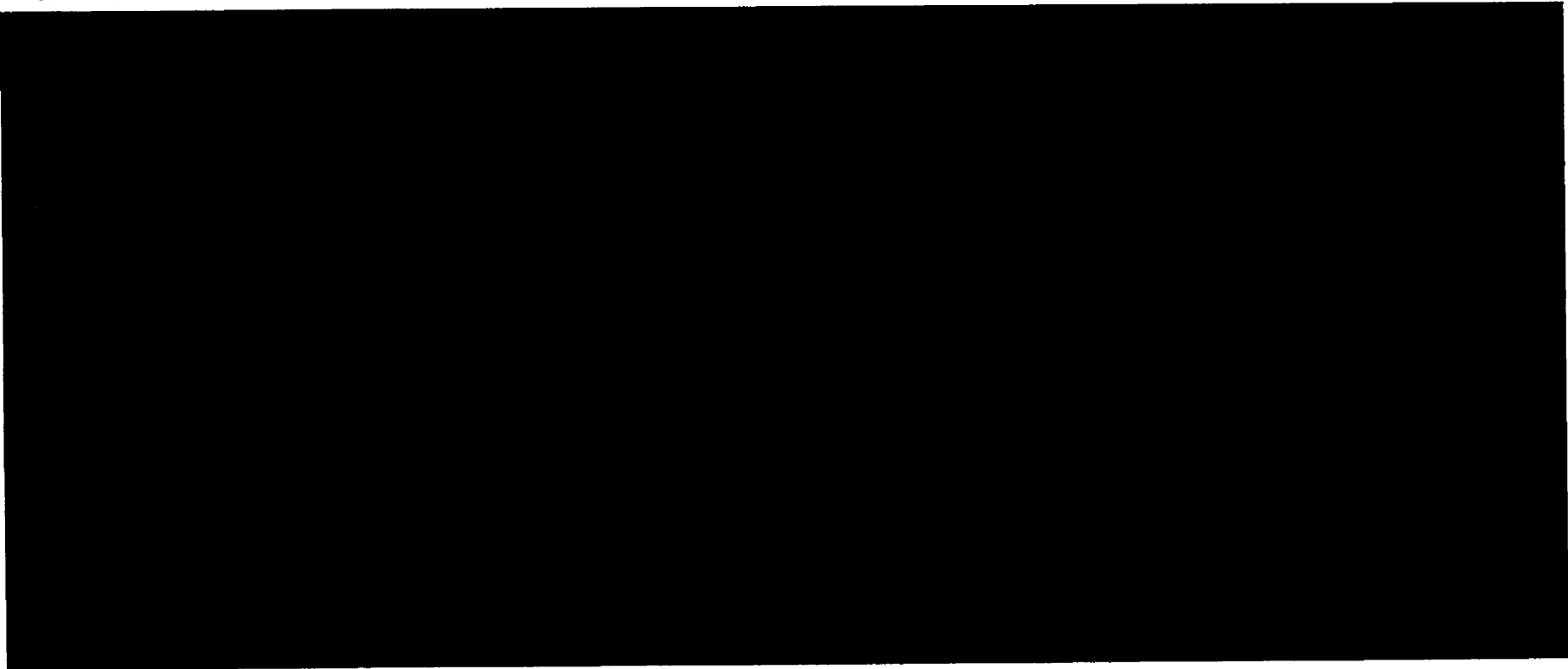


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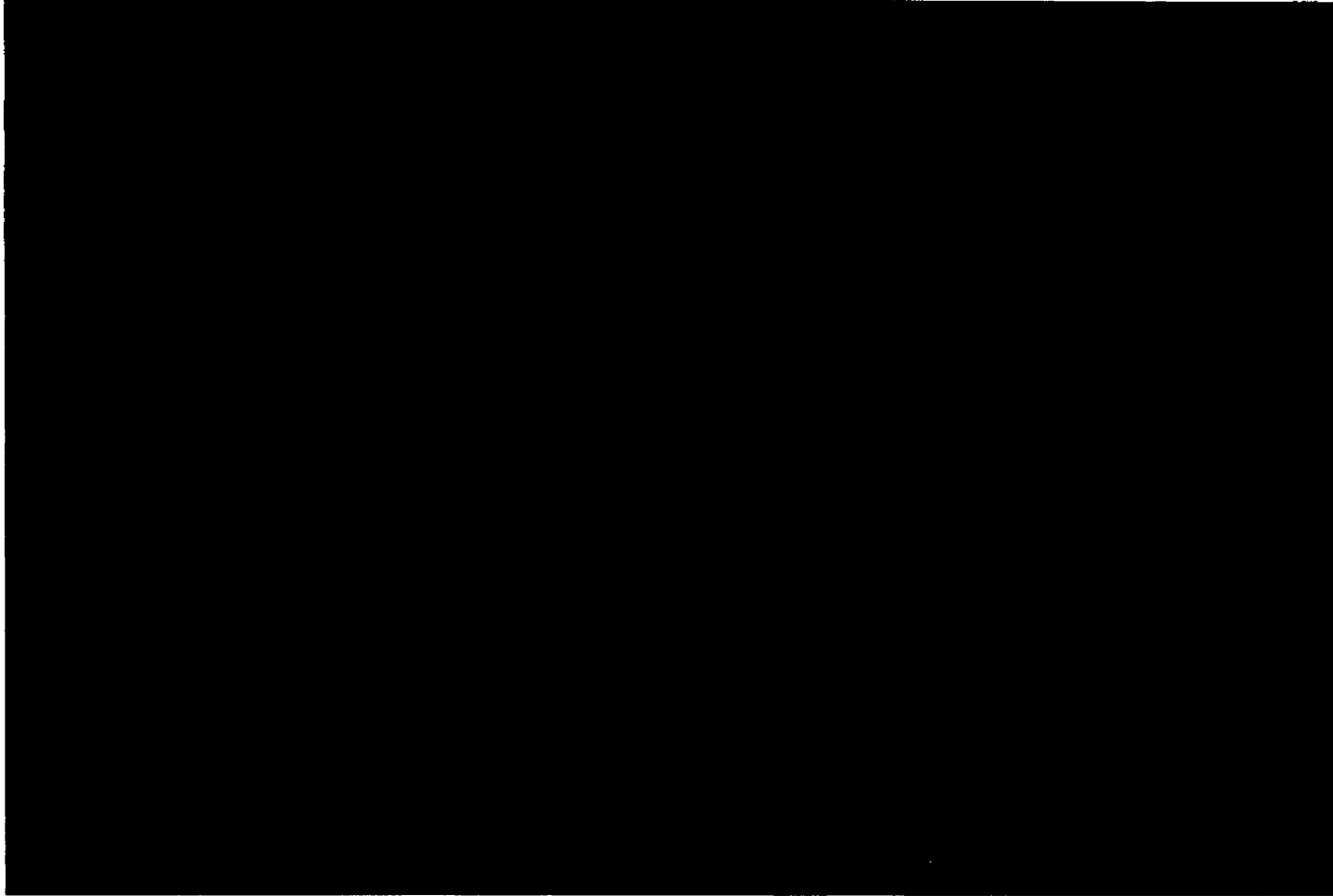
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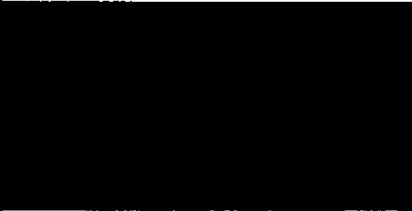
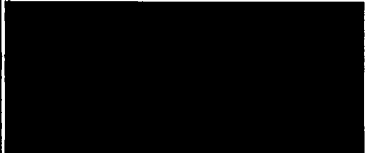
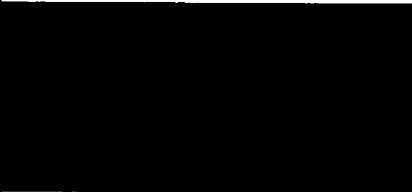
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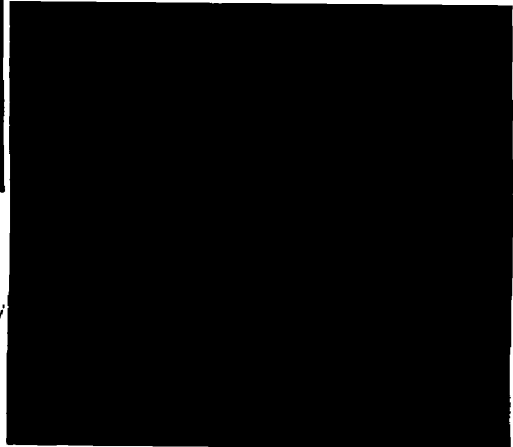
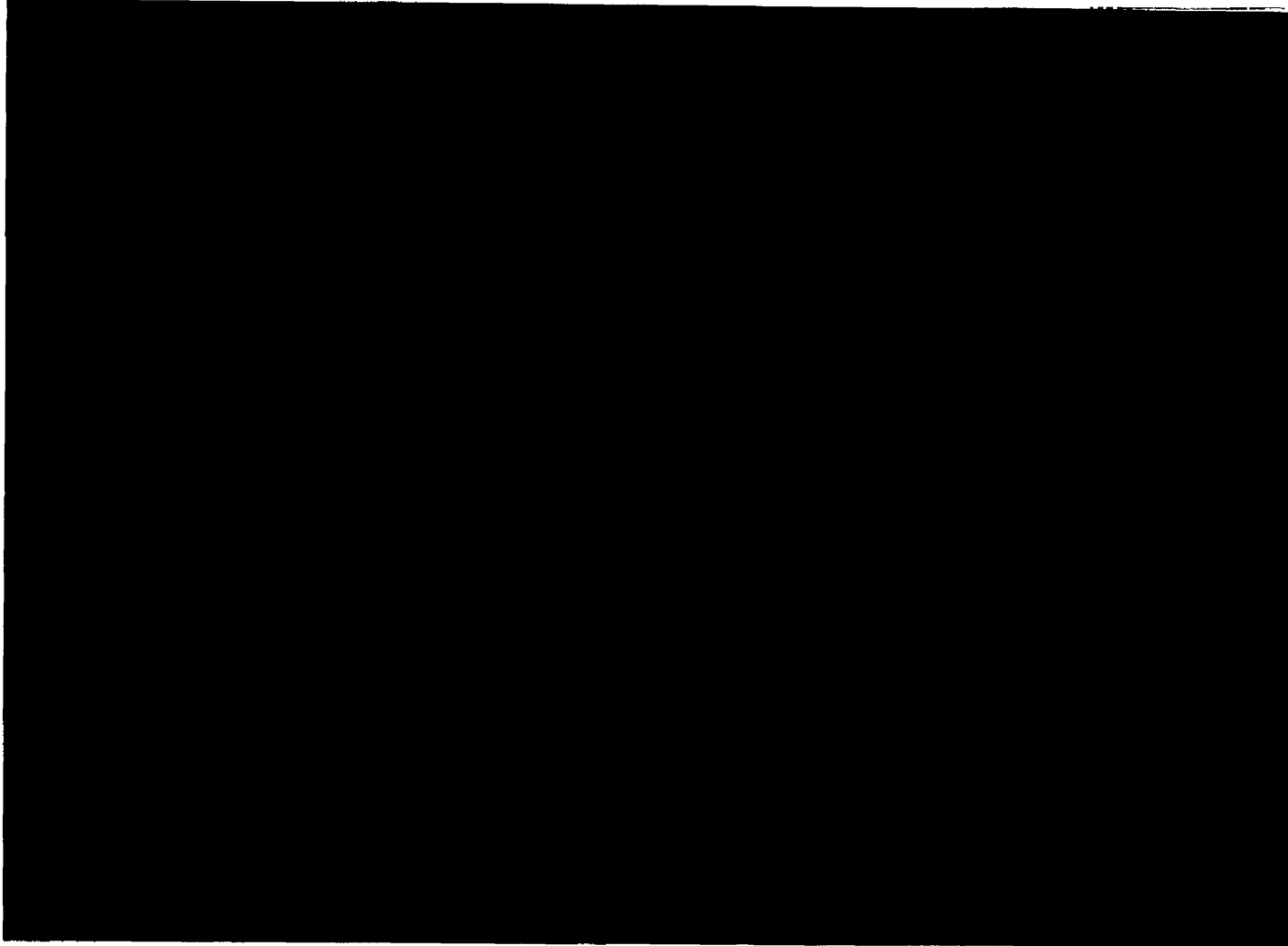
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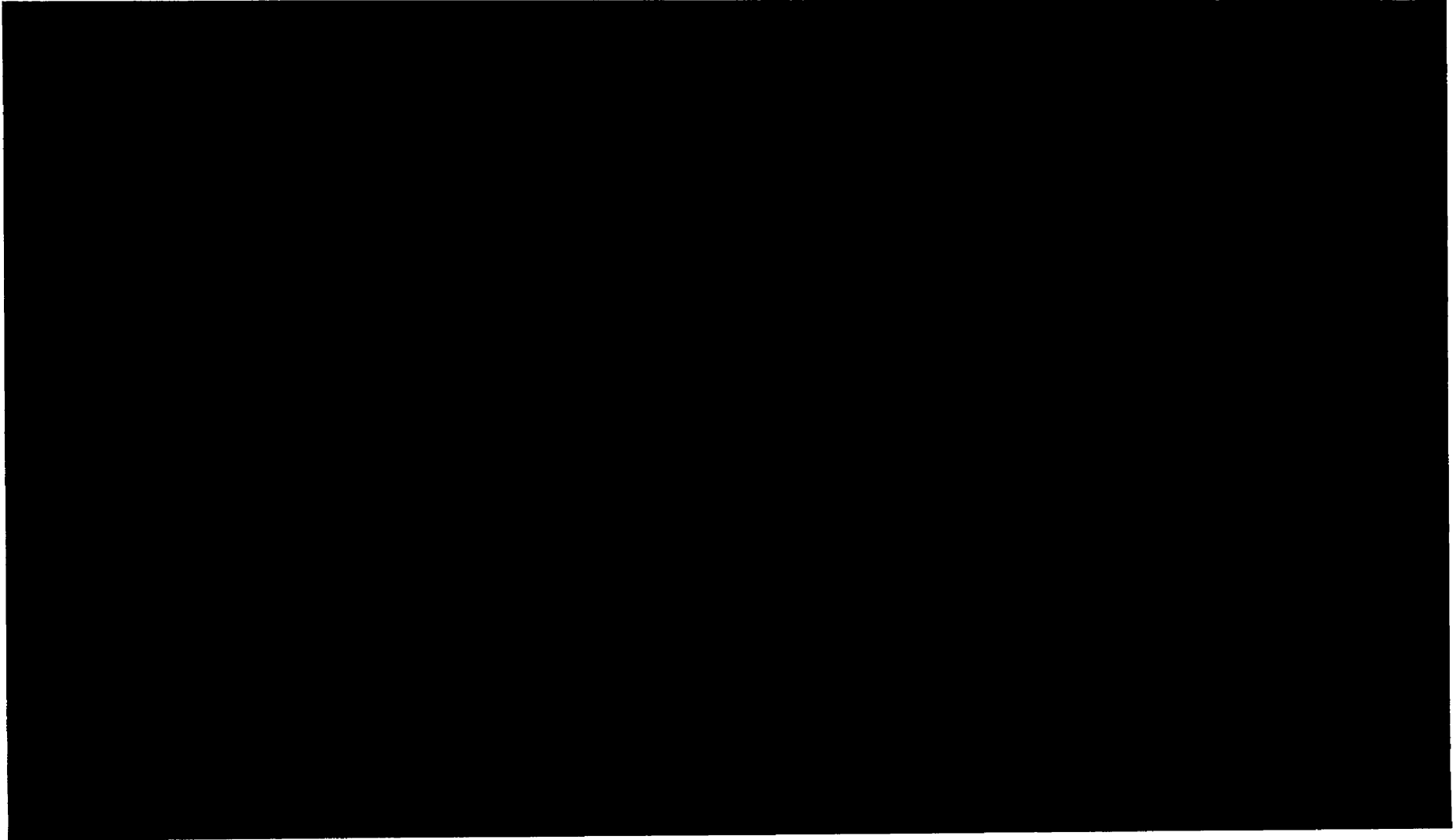


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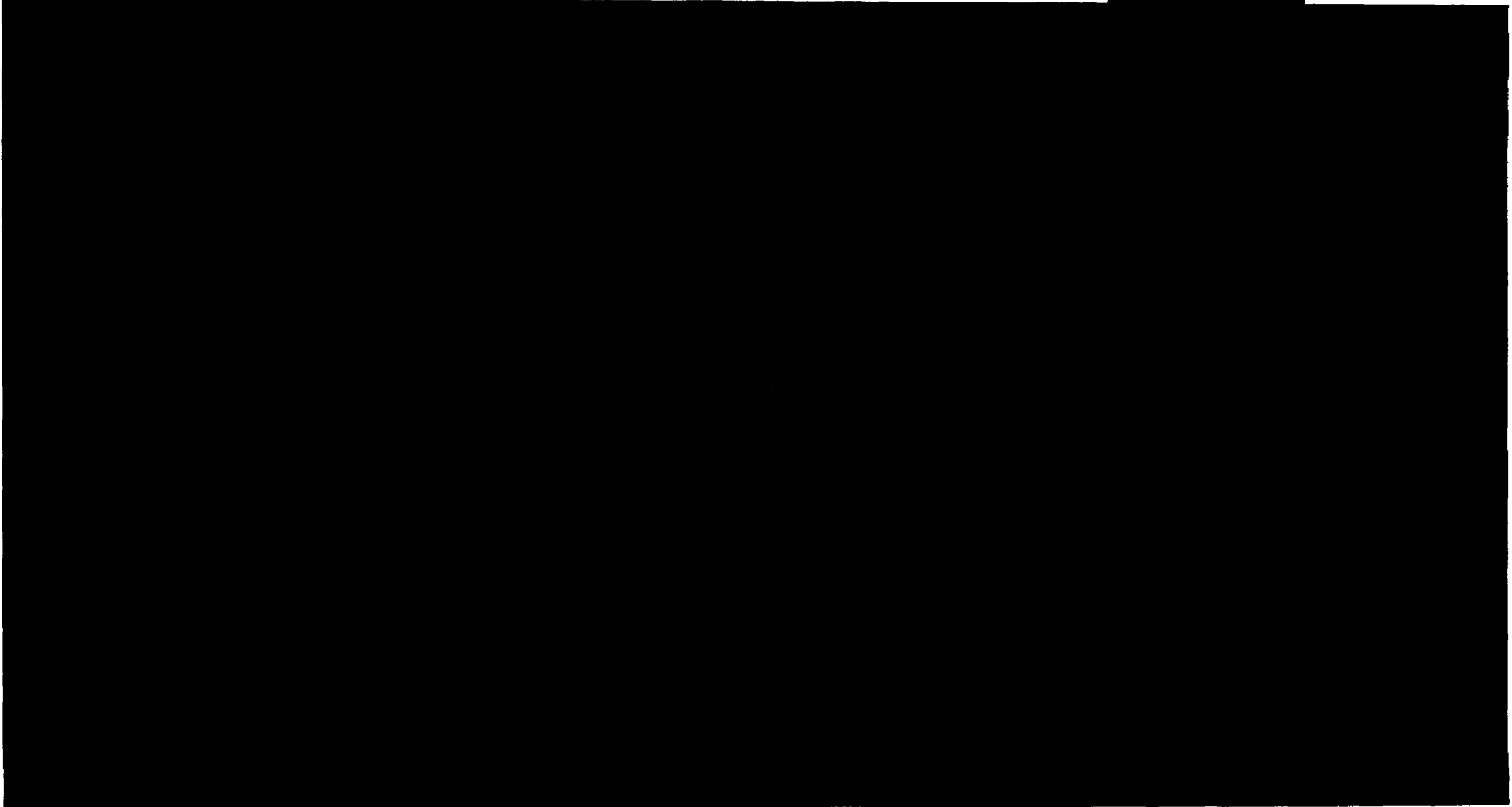
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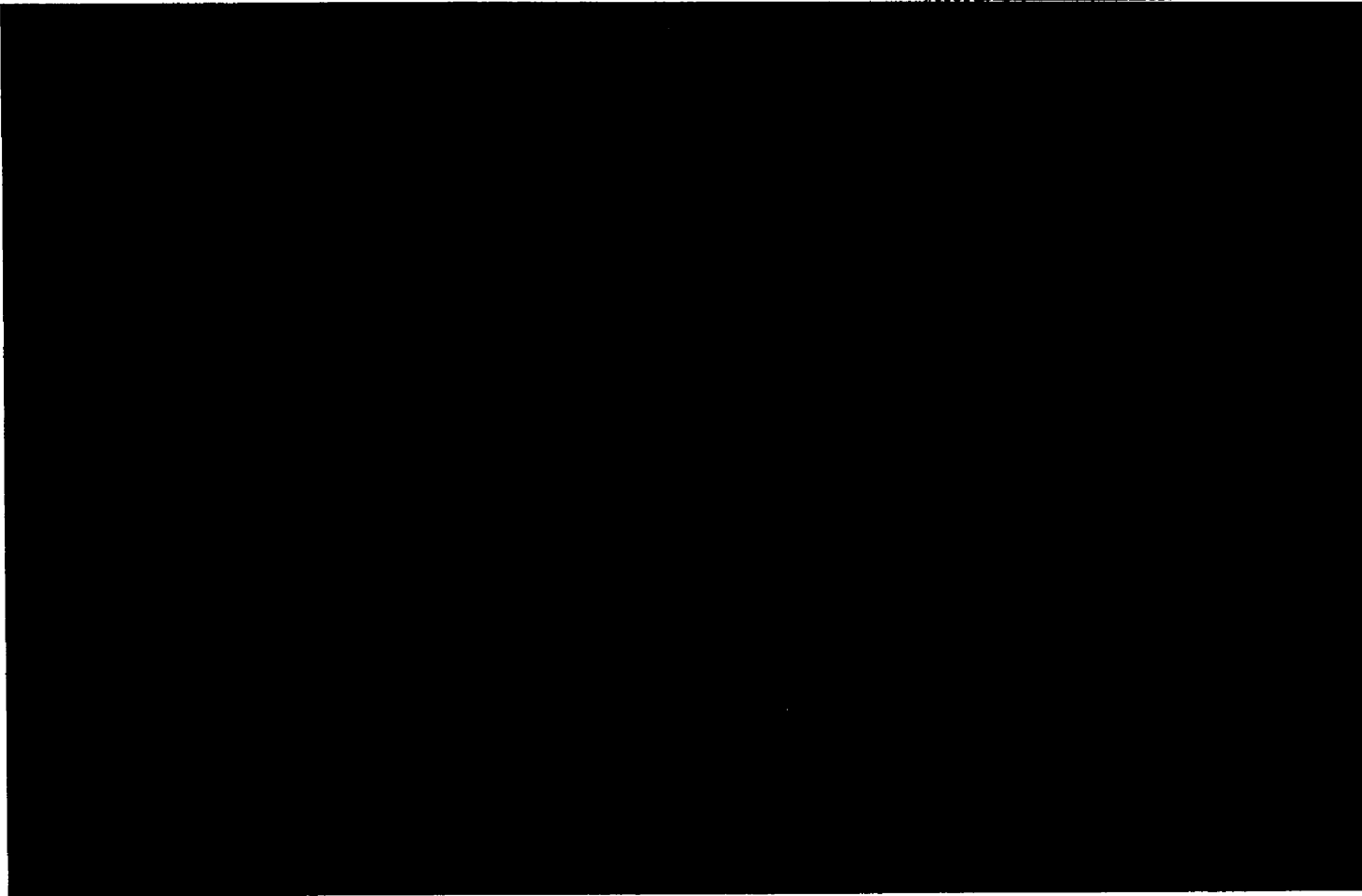


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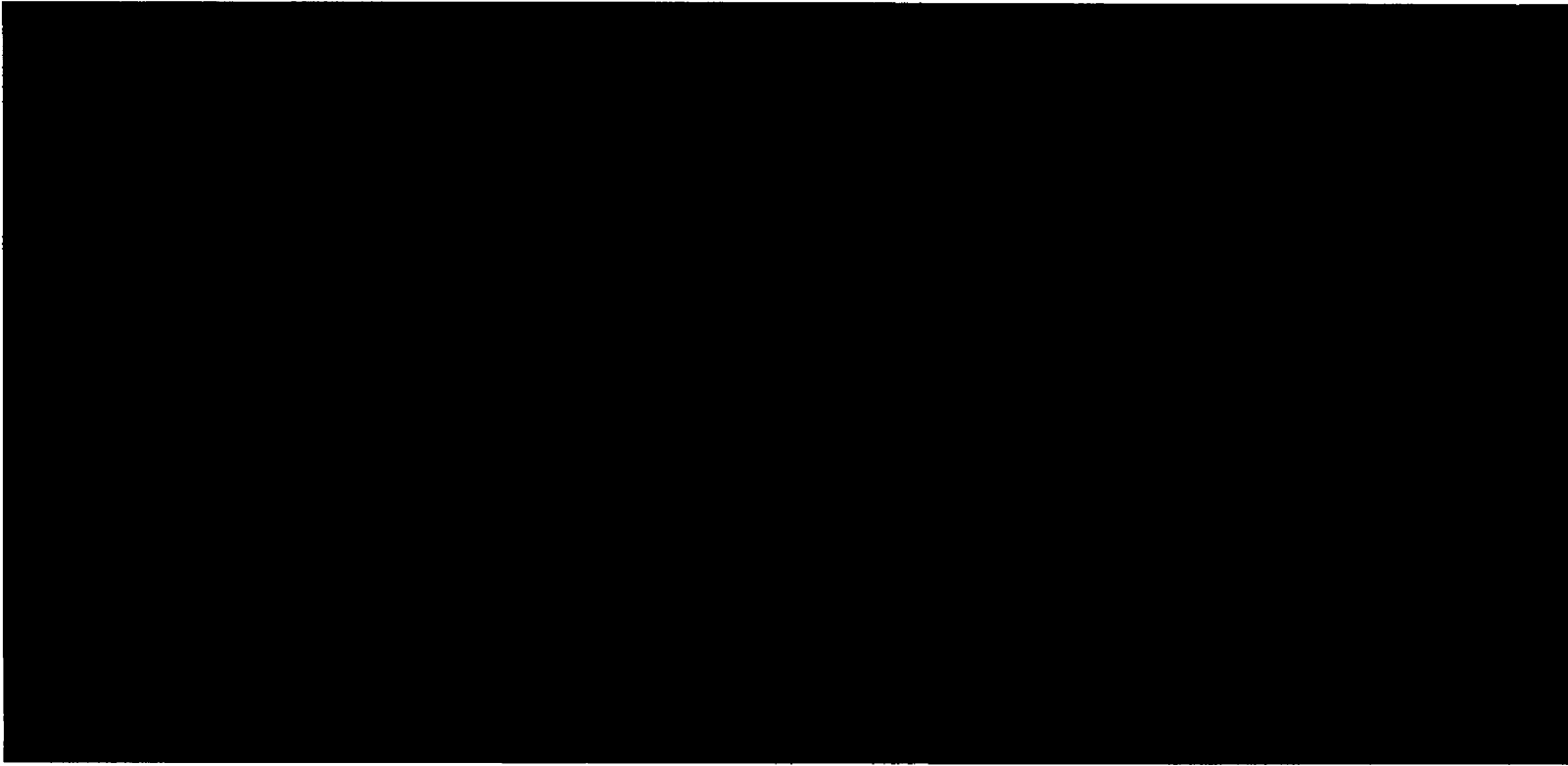


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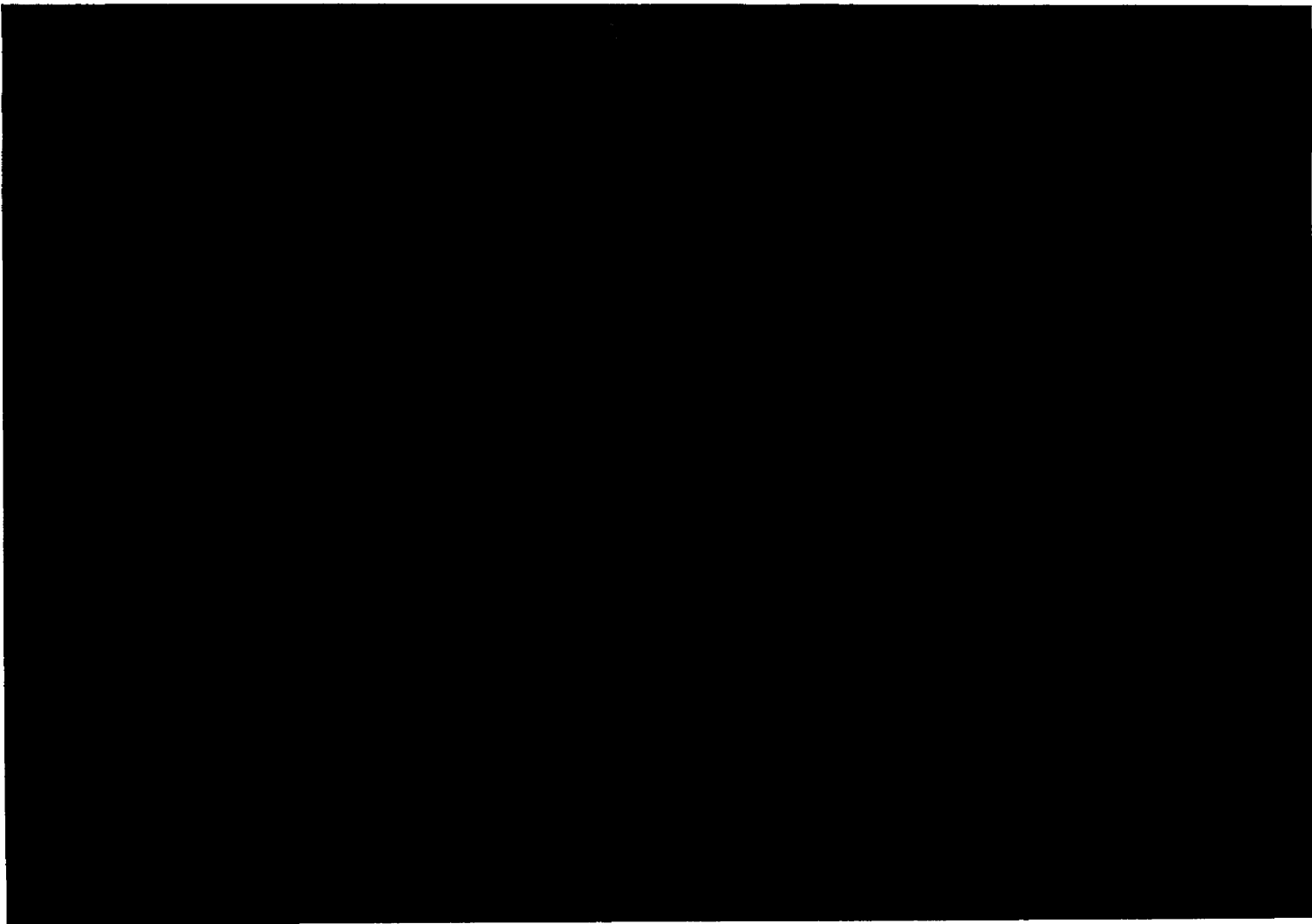
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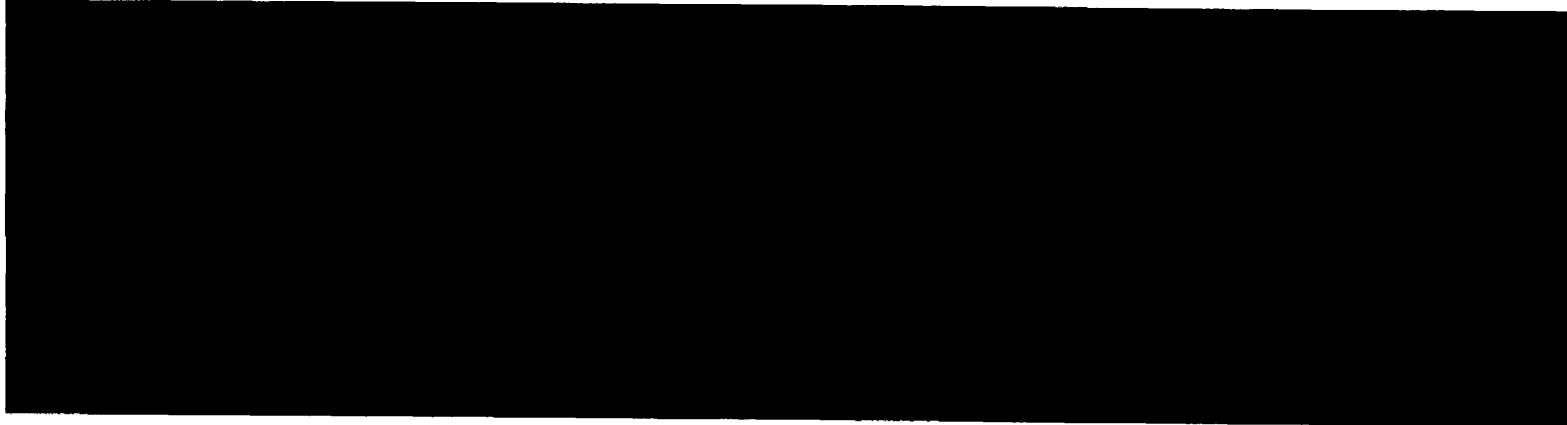
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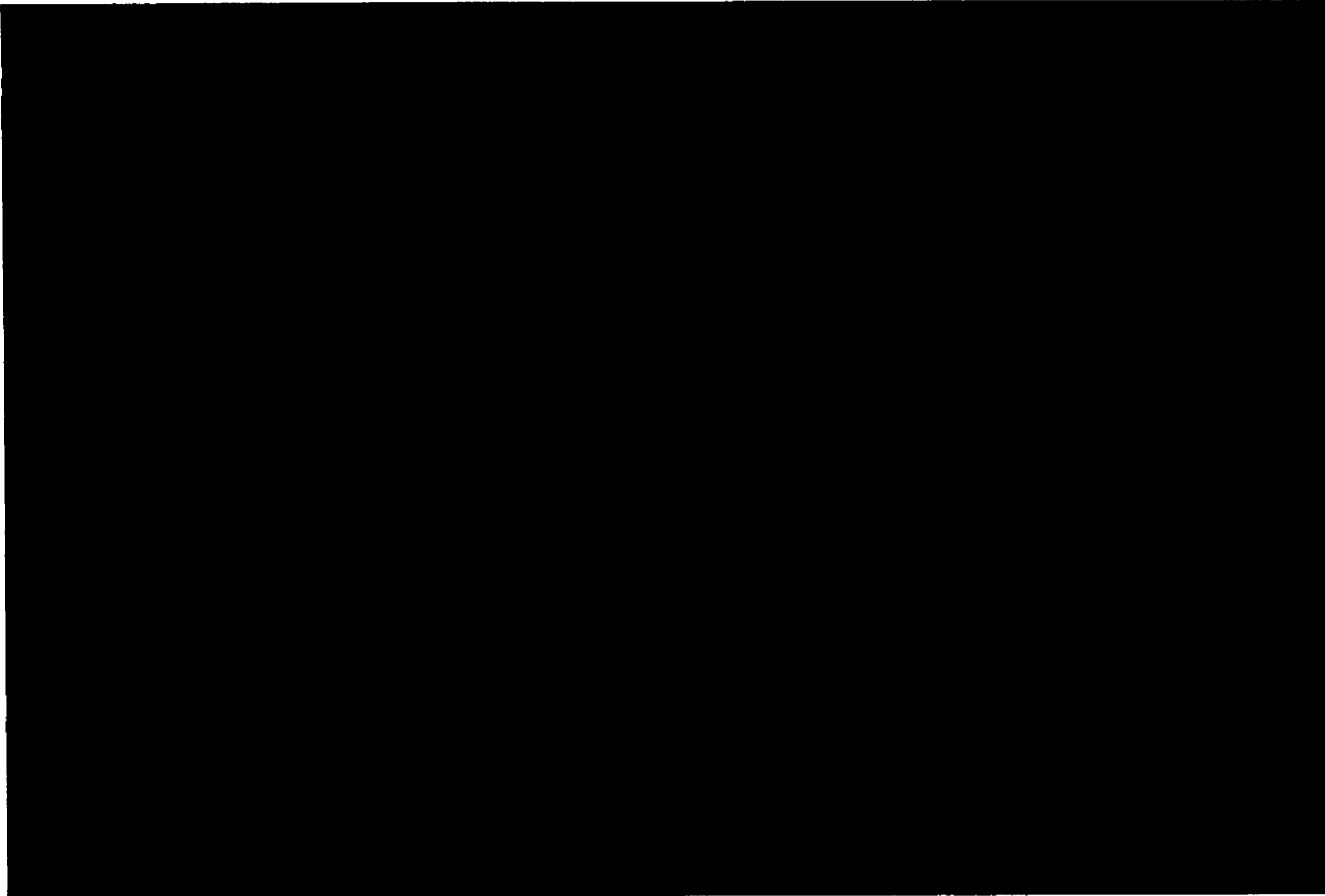
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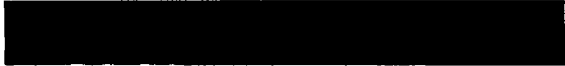
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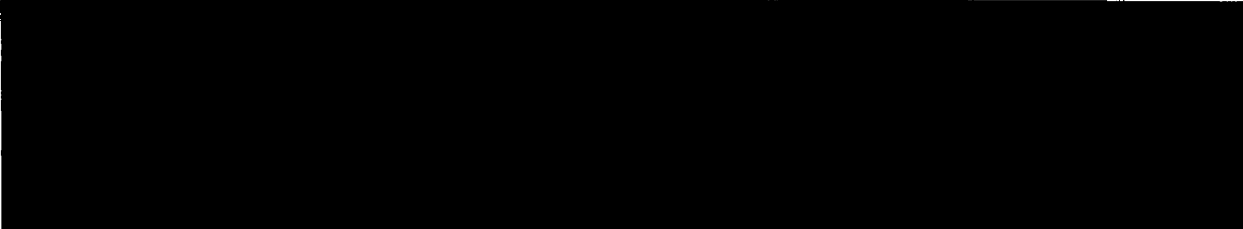
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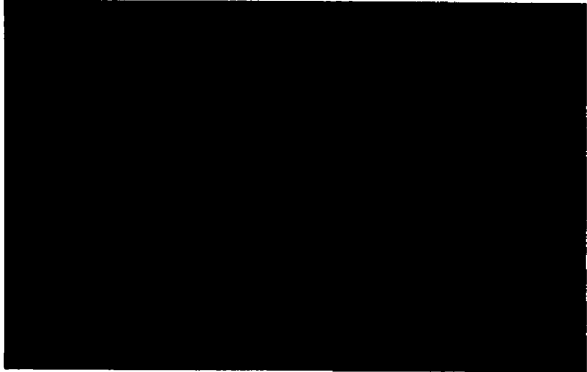
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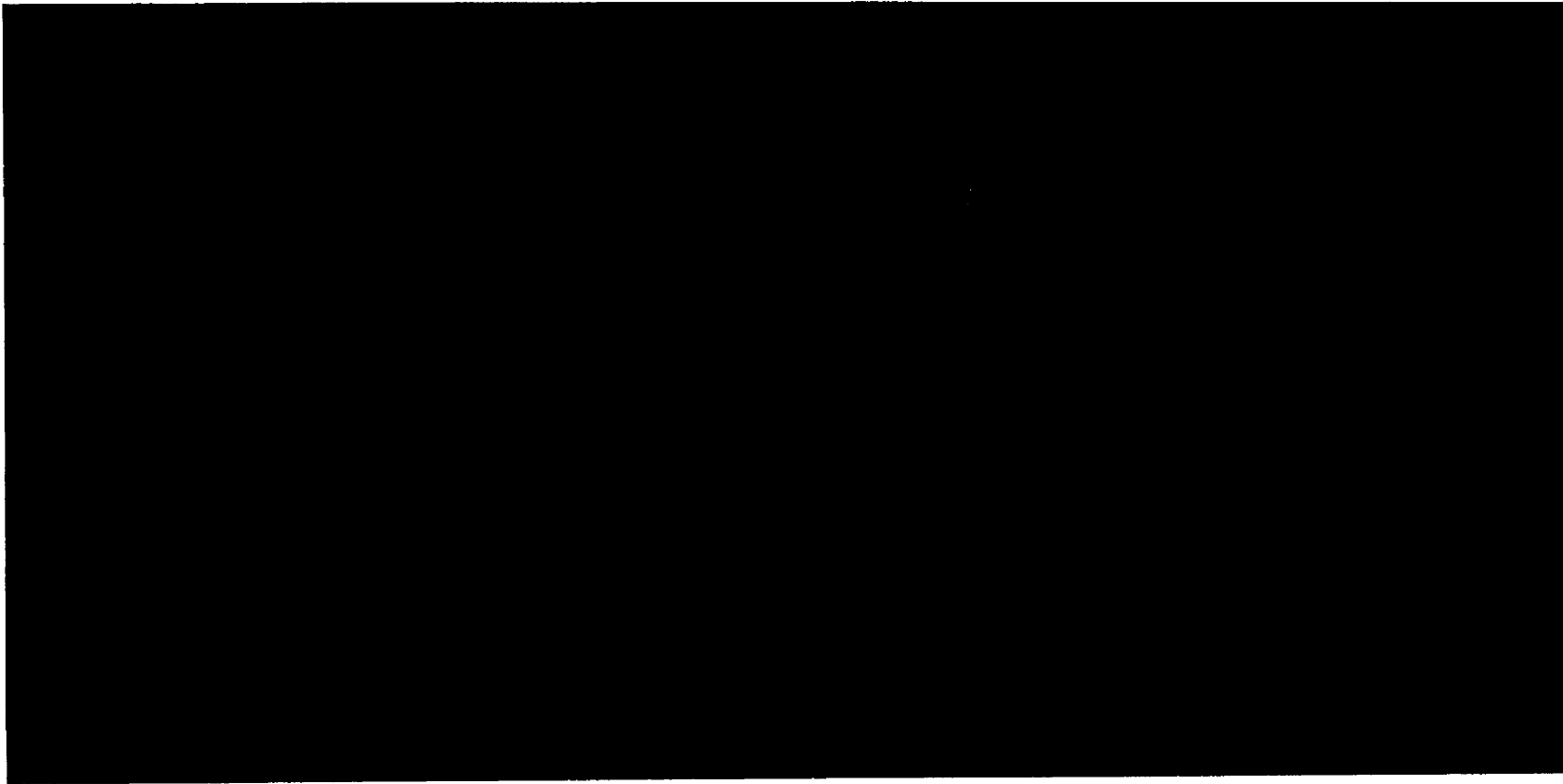
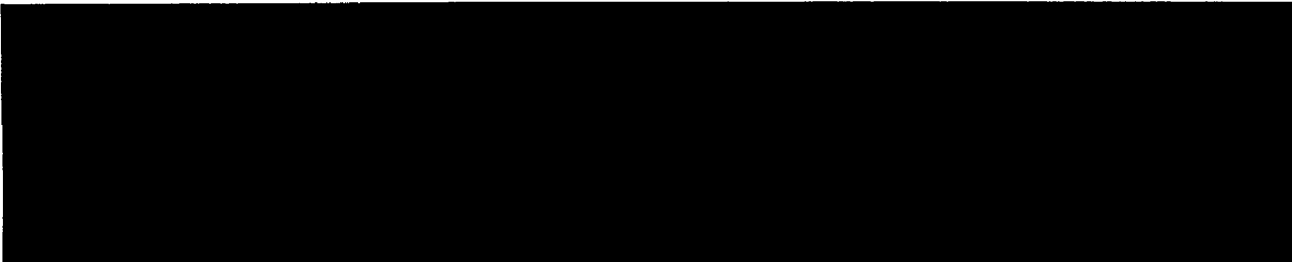
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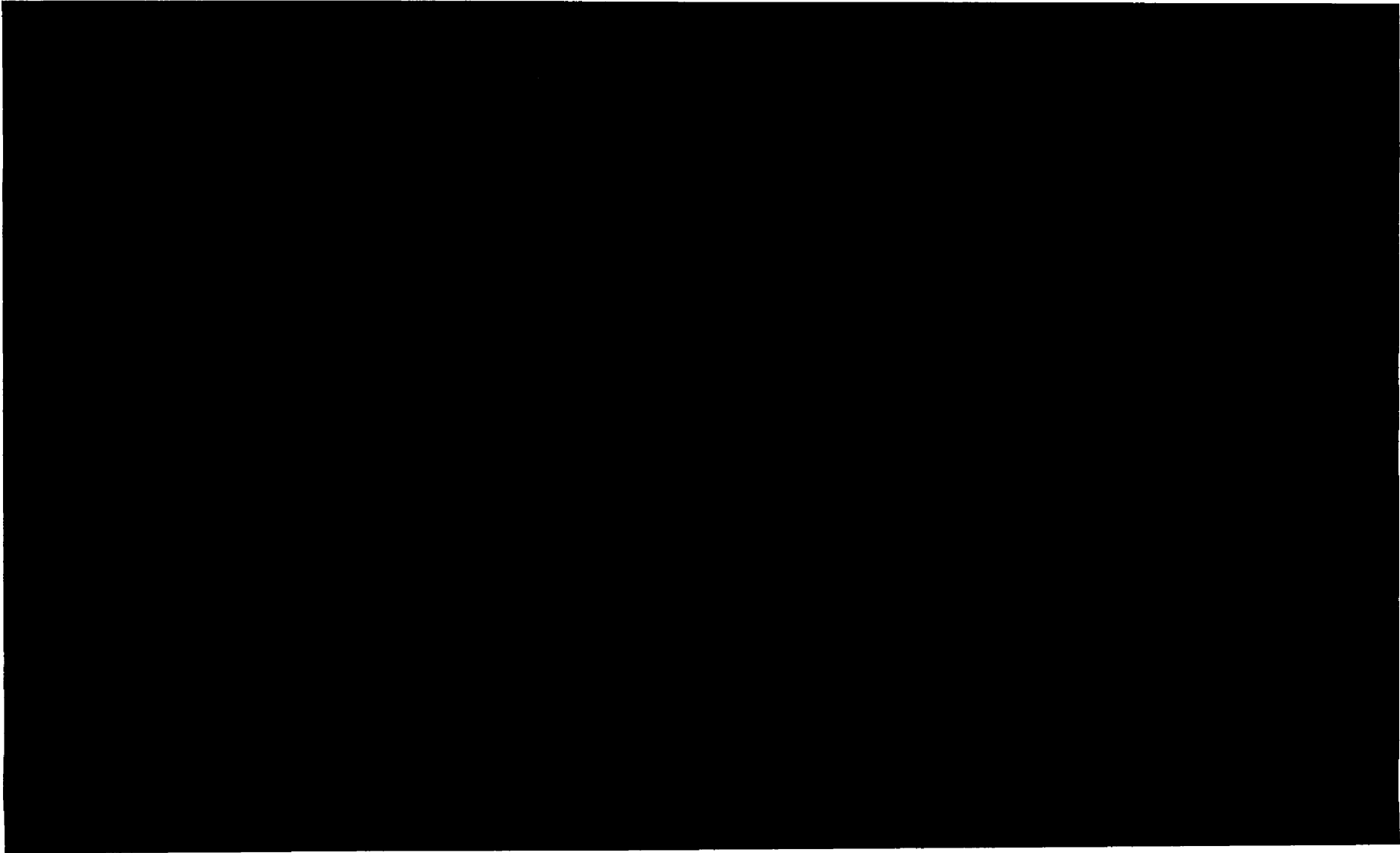
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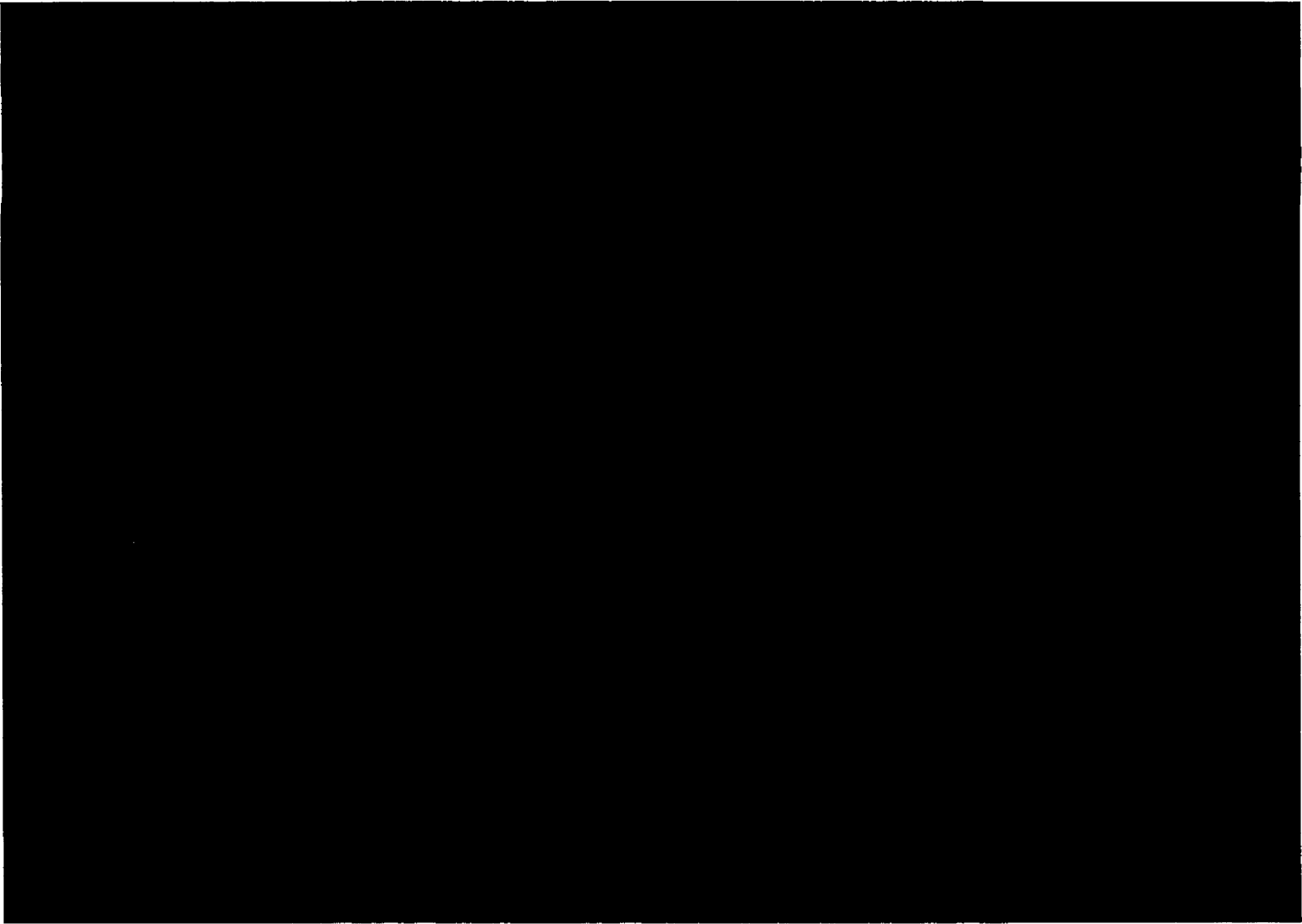
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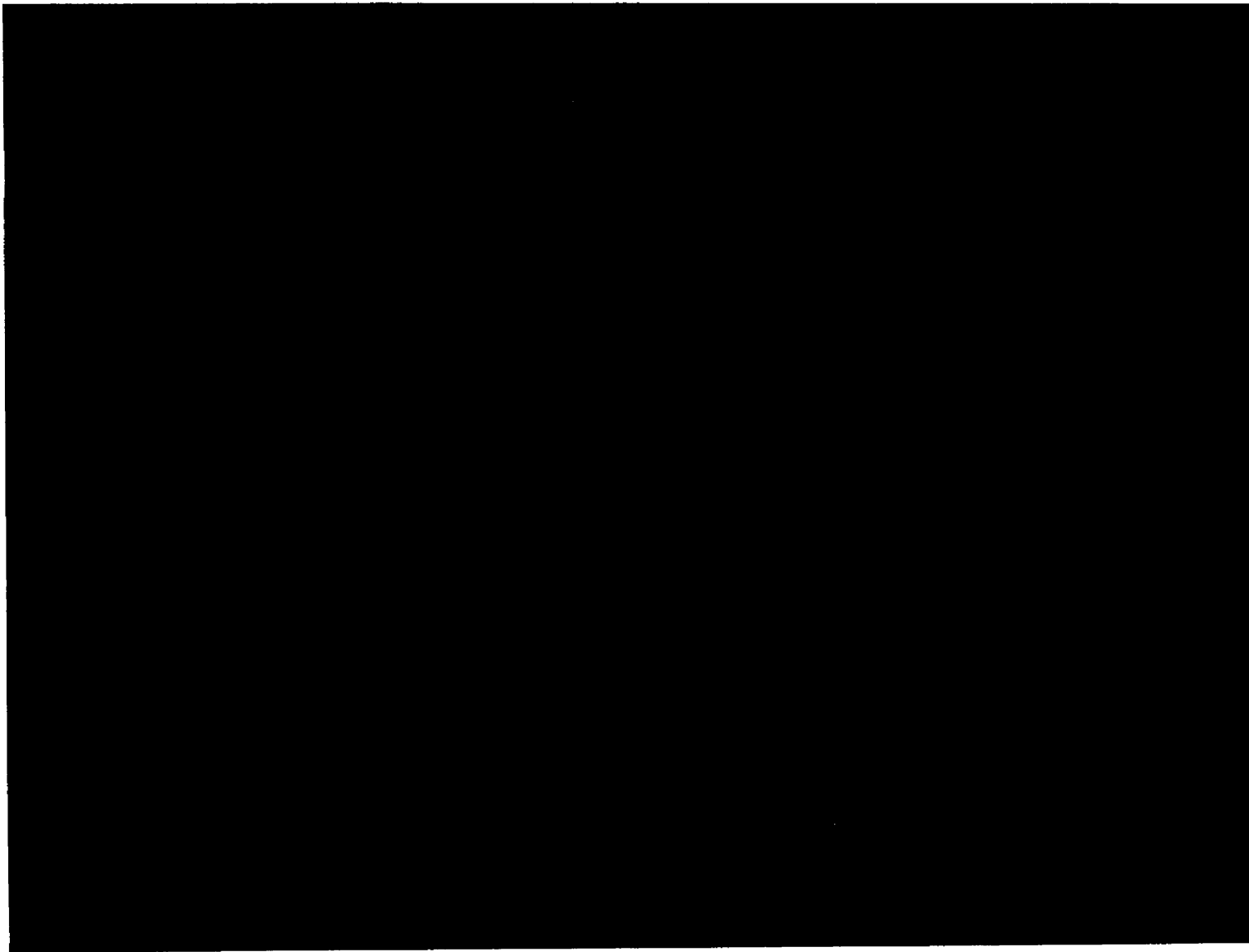


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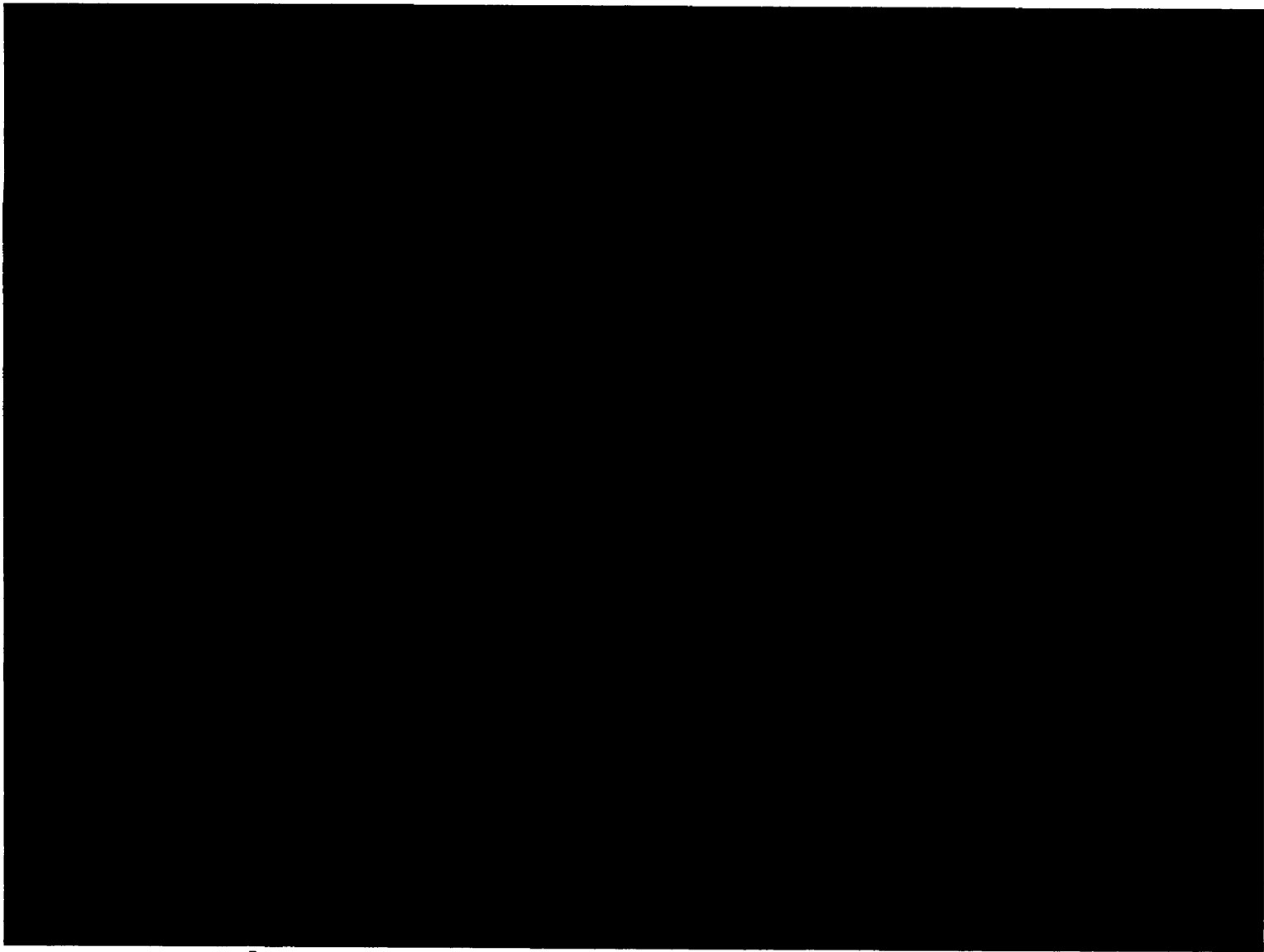
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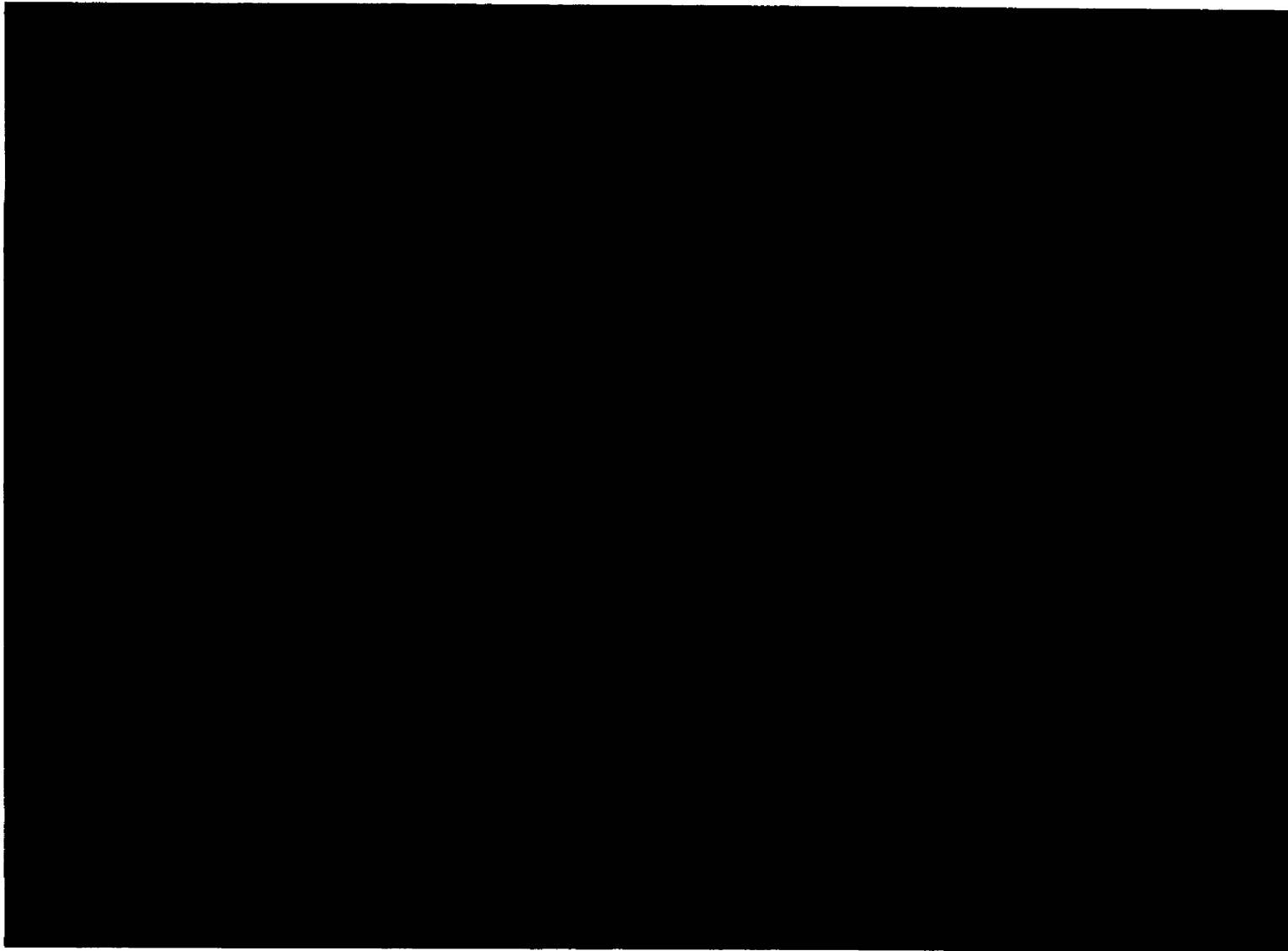
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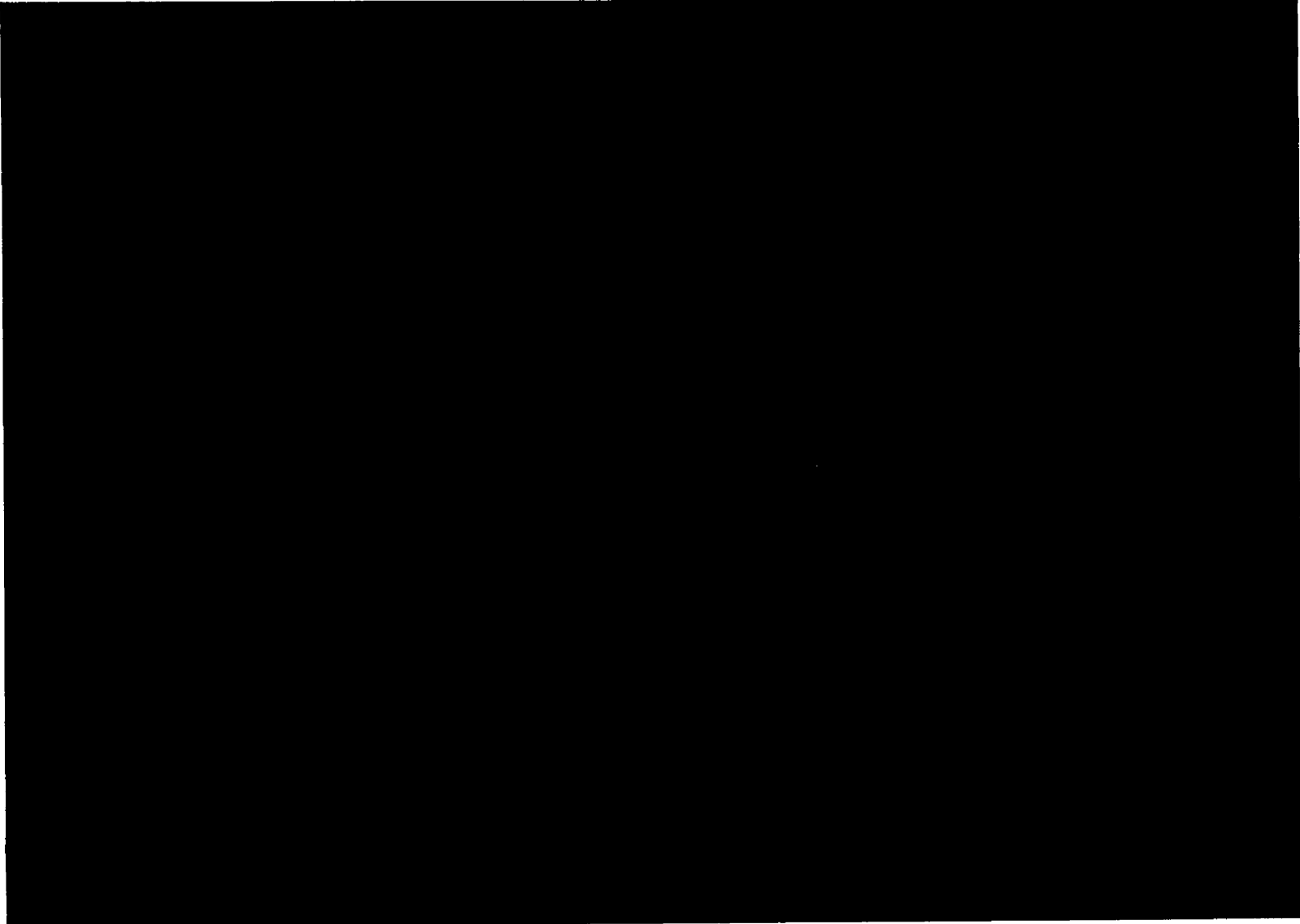
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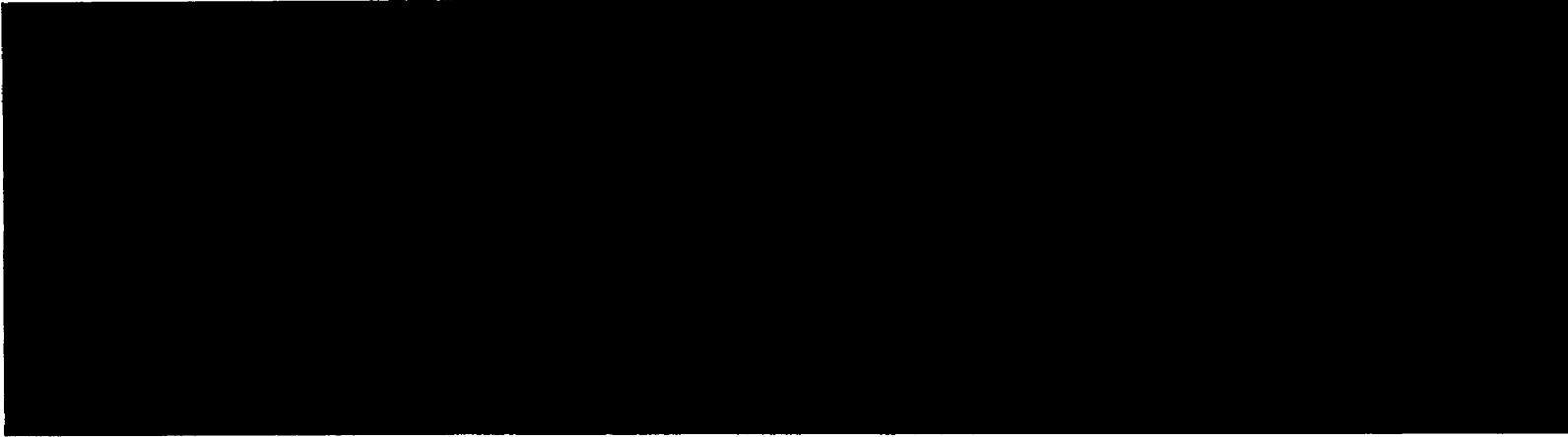
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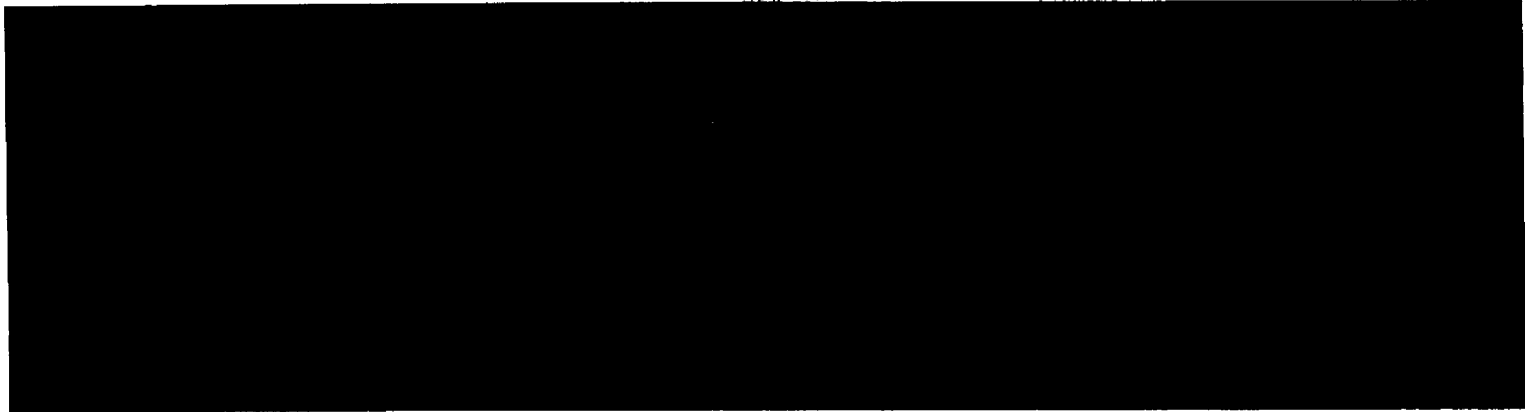
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FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
PAYROLL SOURCE



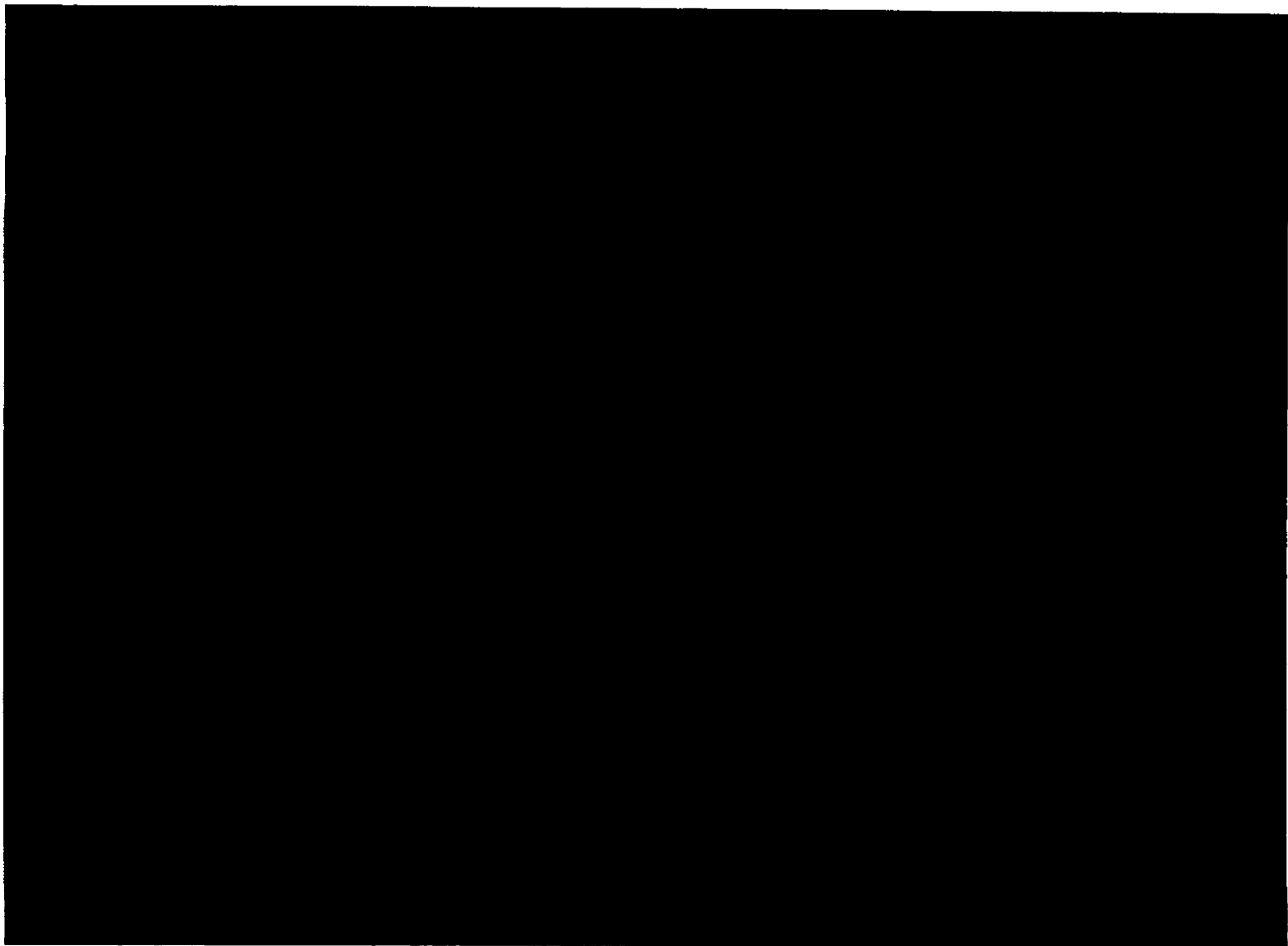
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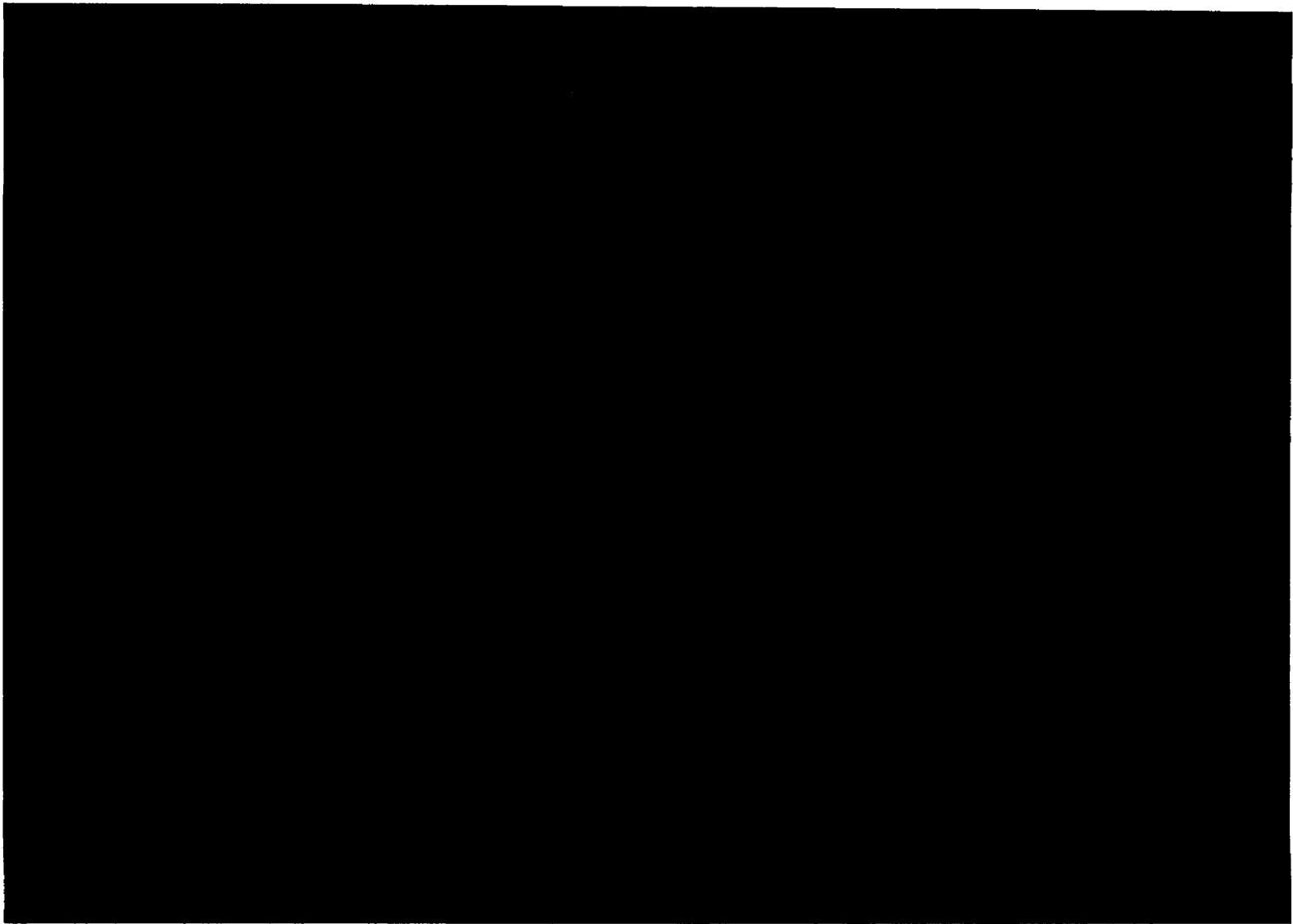
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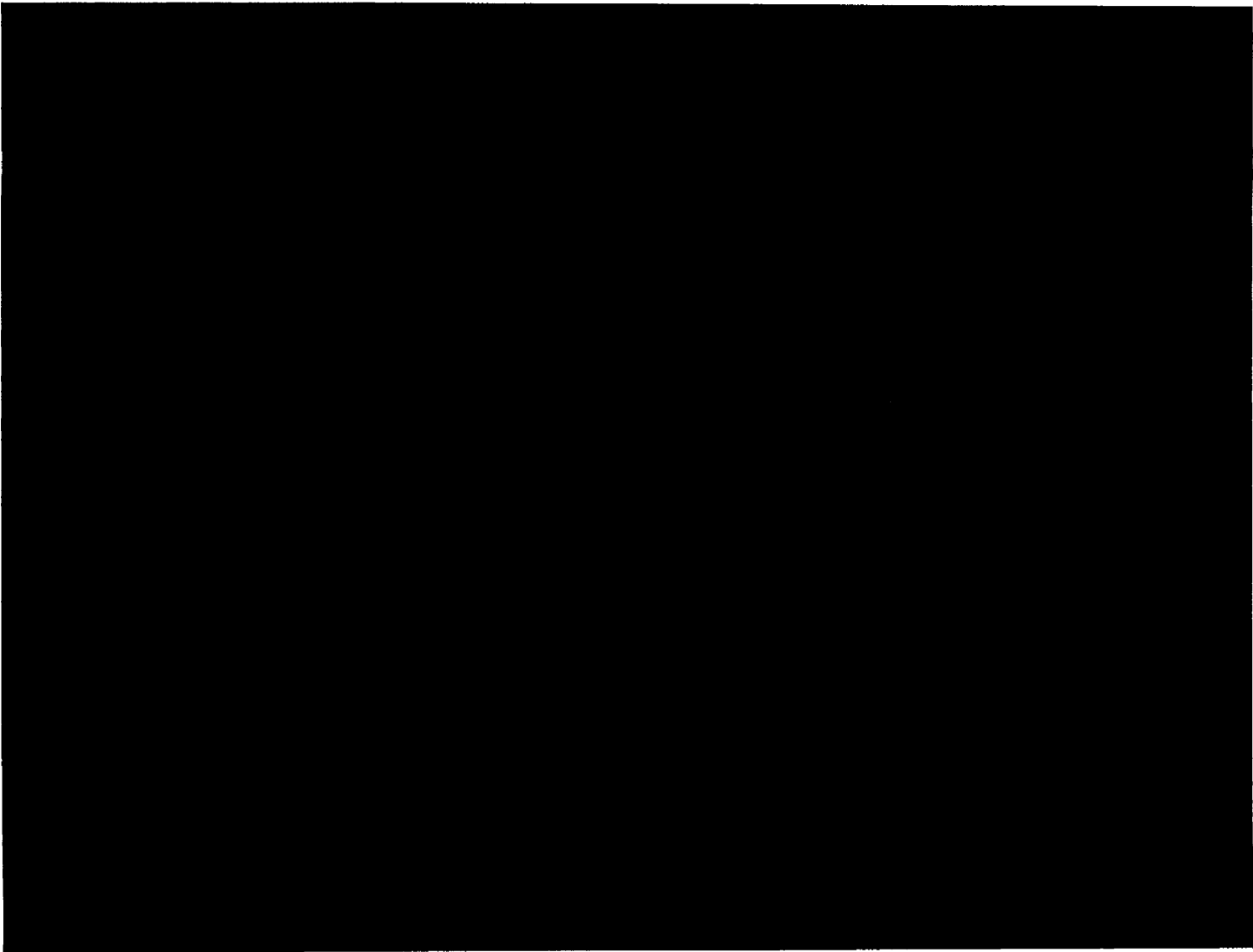
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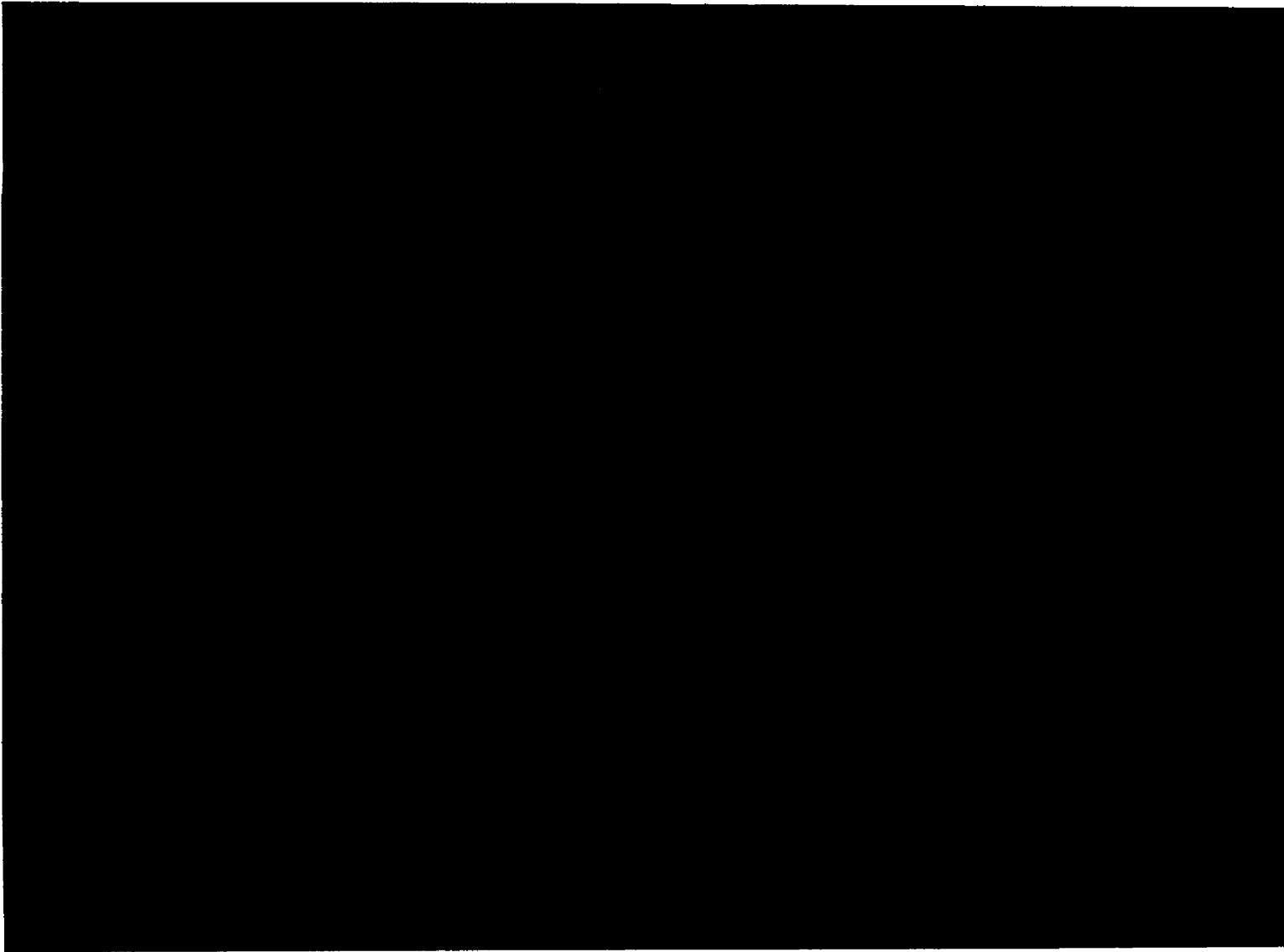
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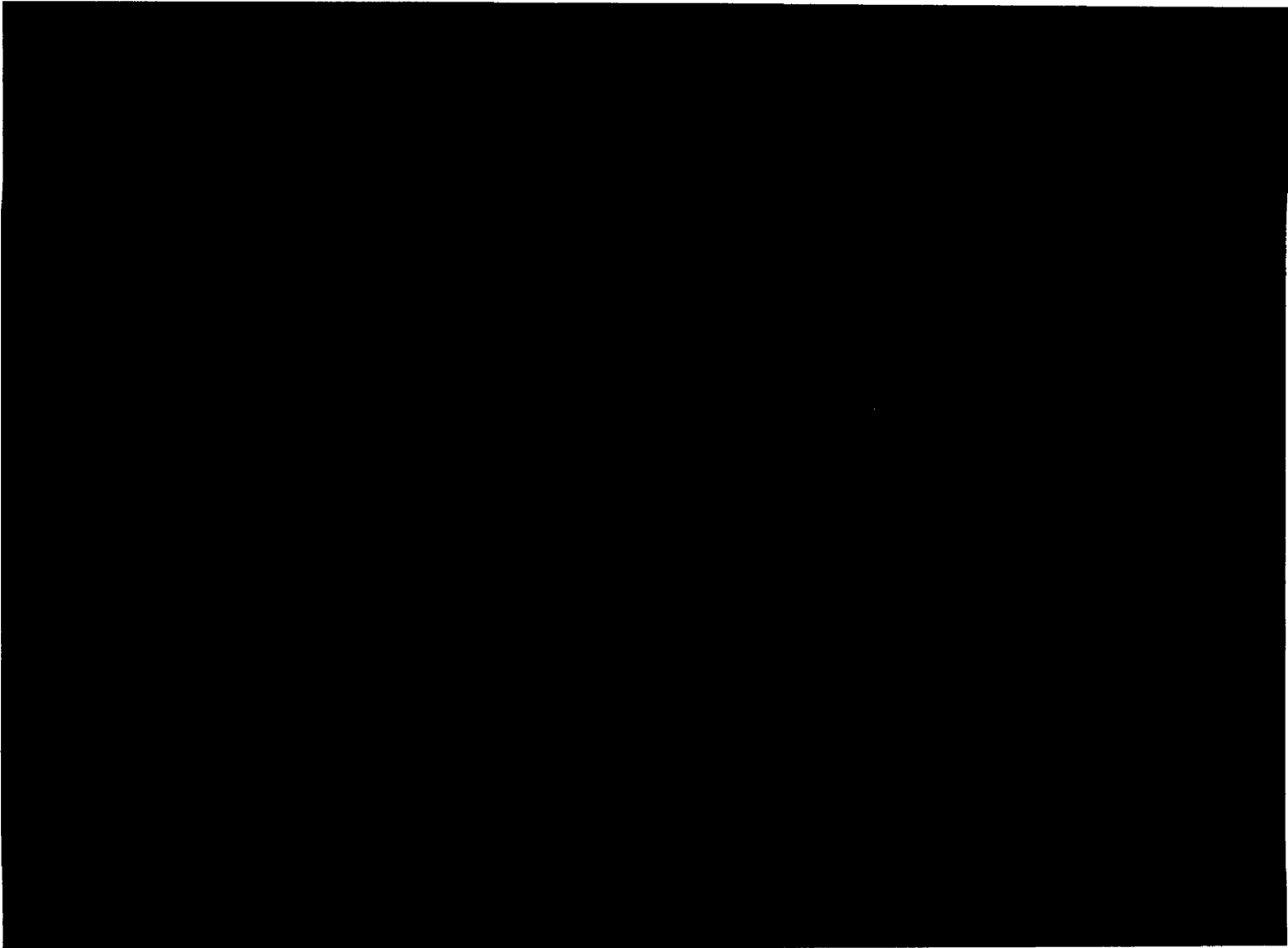
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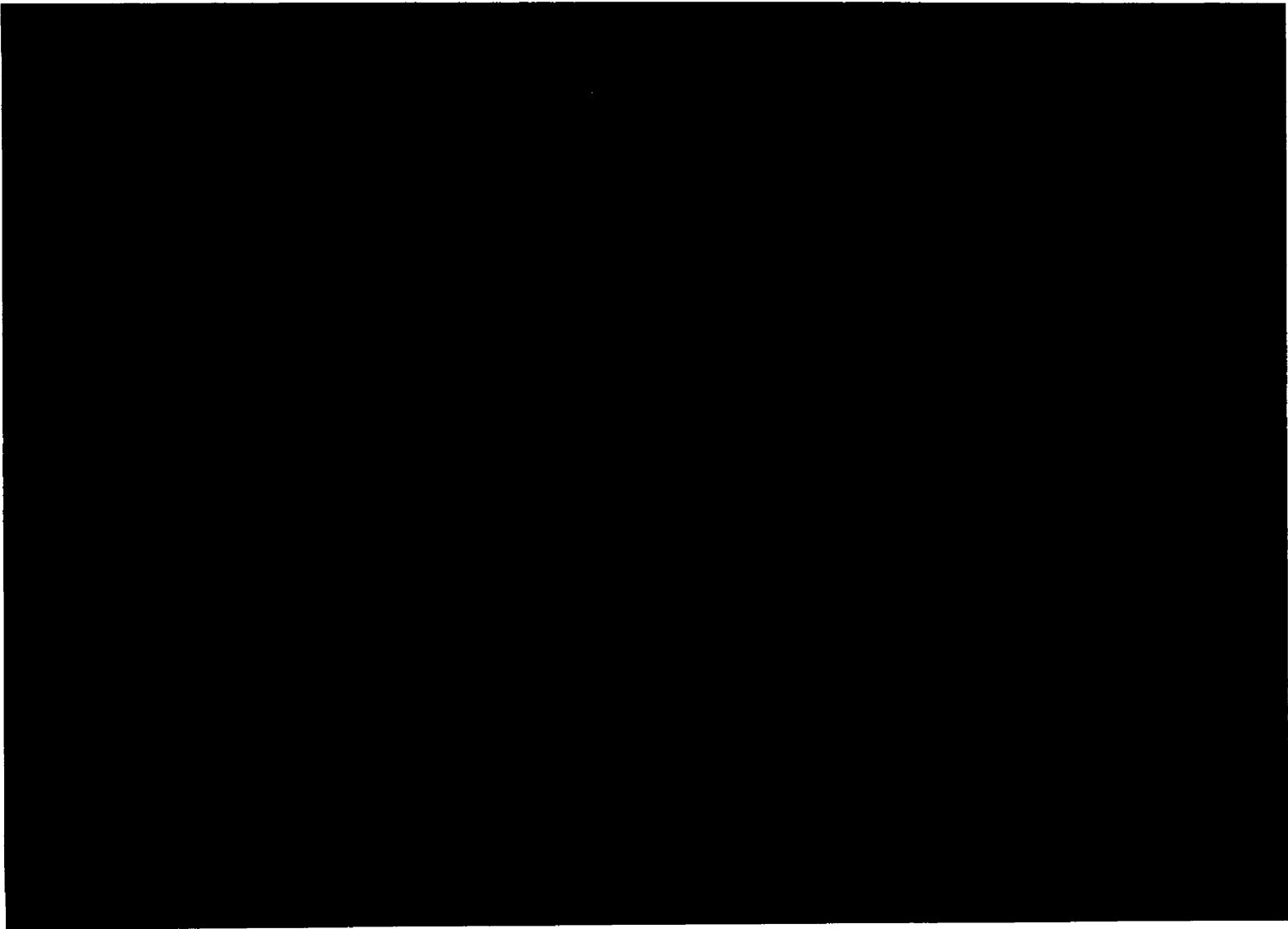
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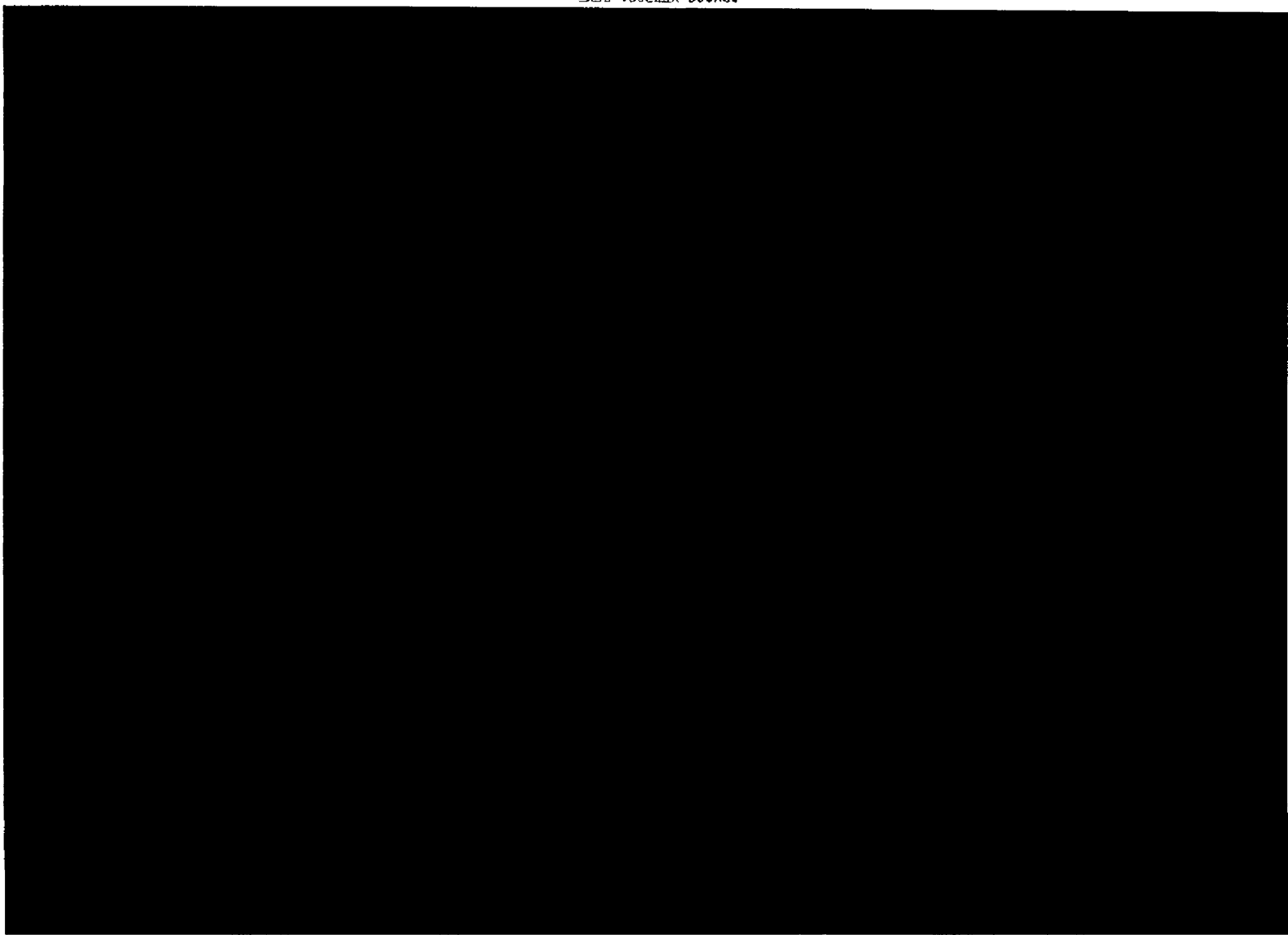
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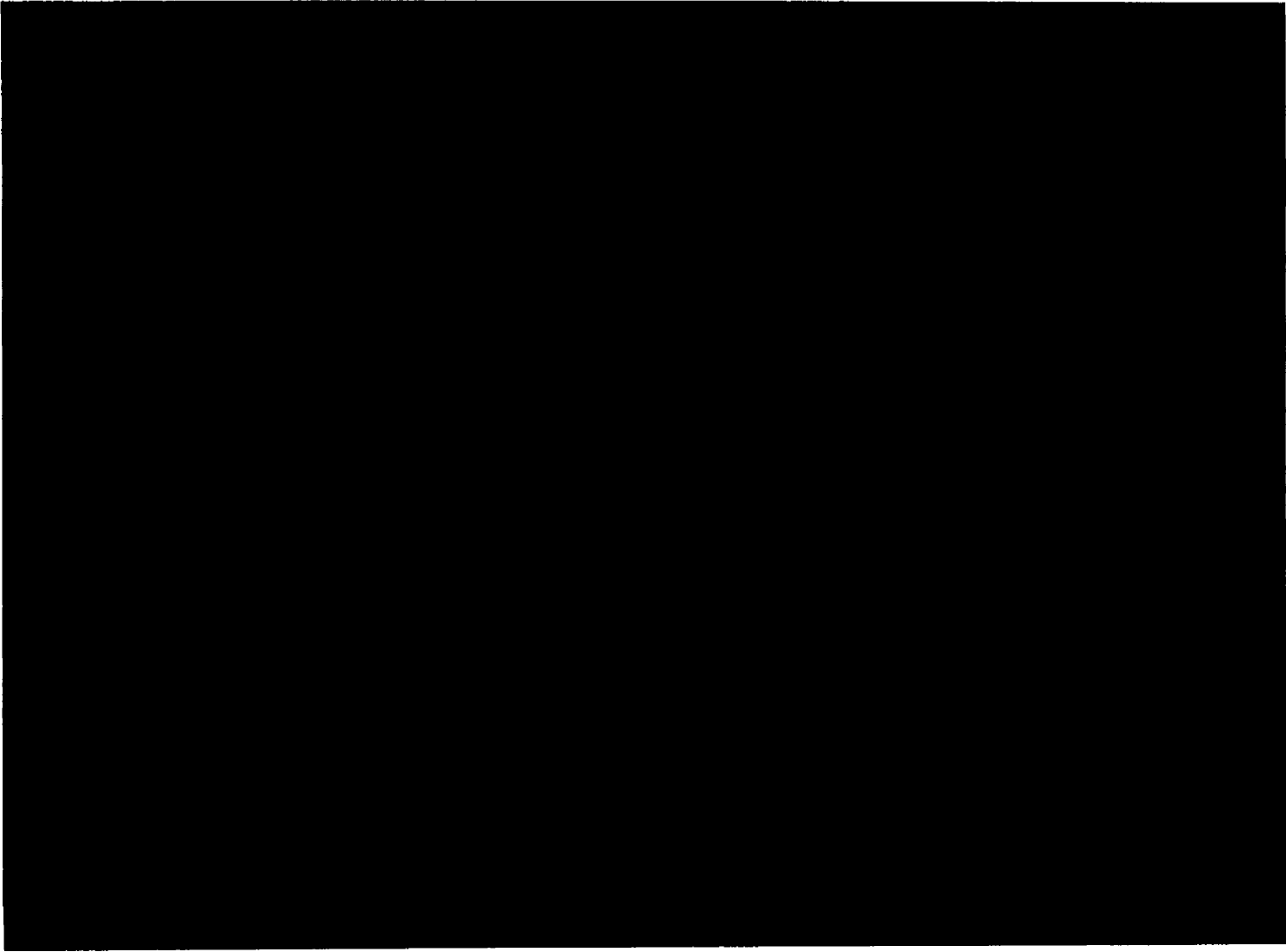
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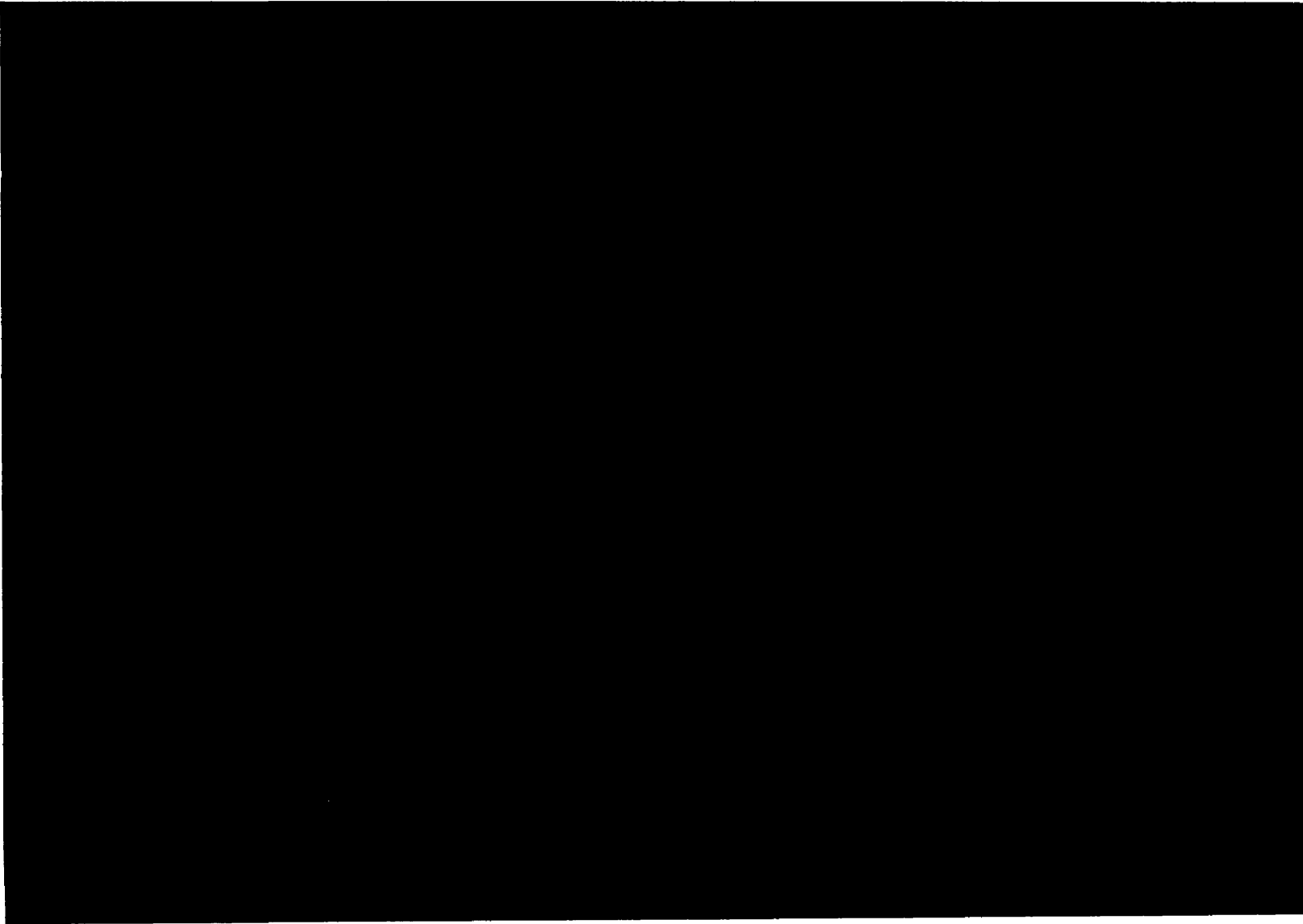


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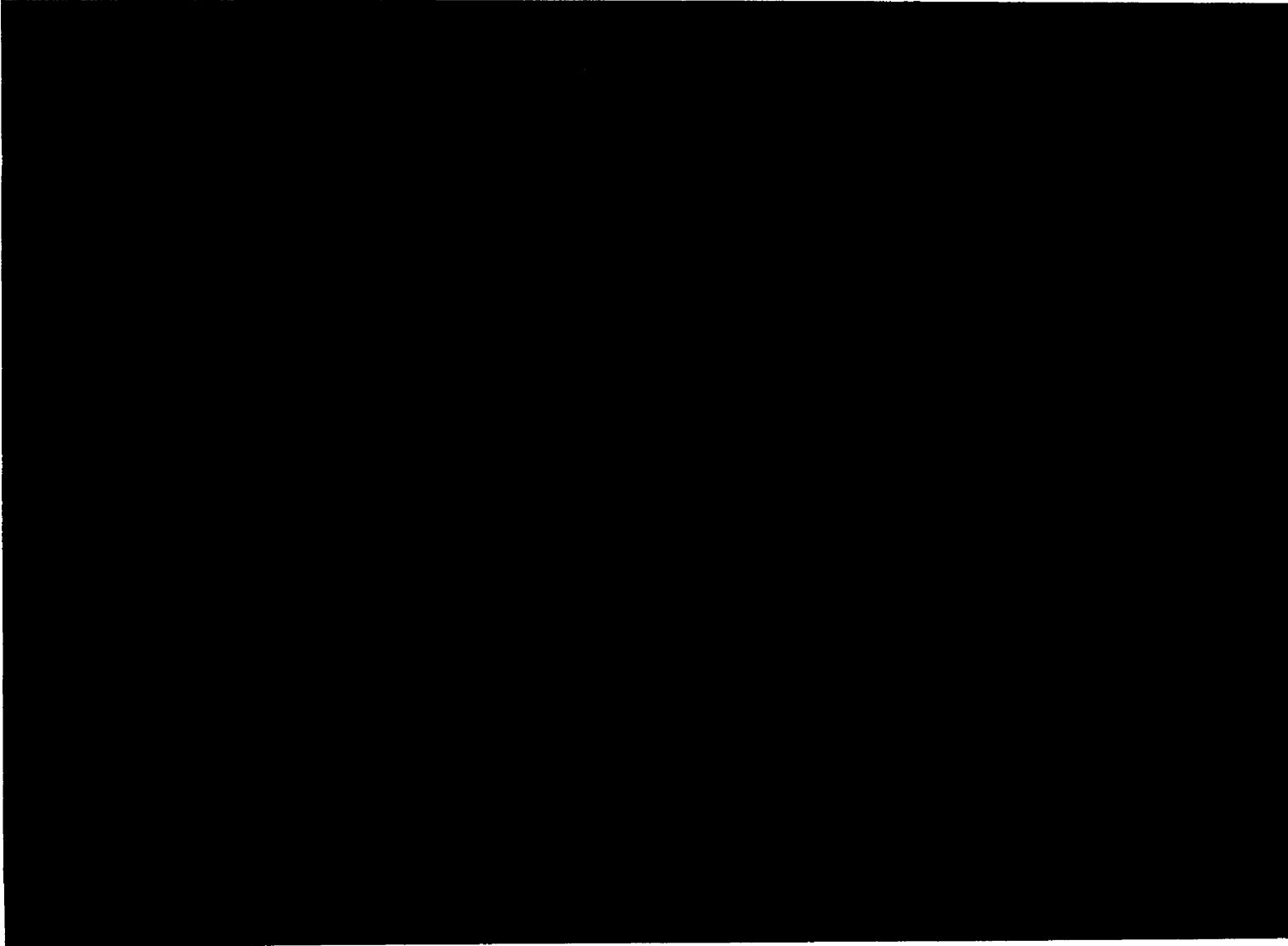
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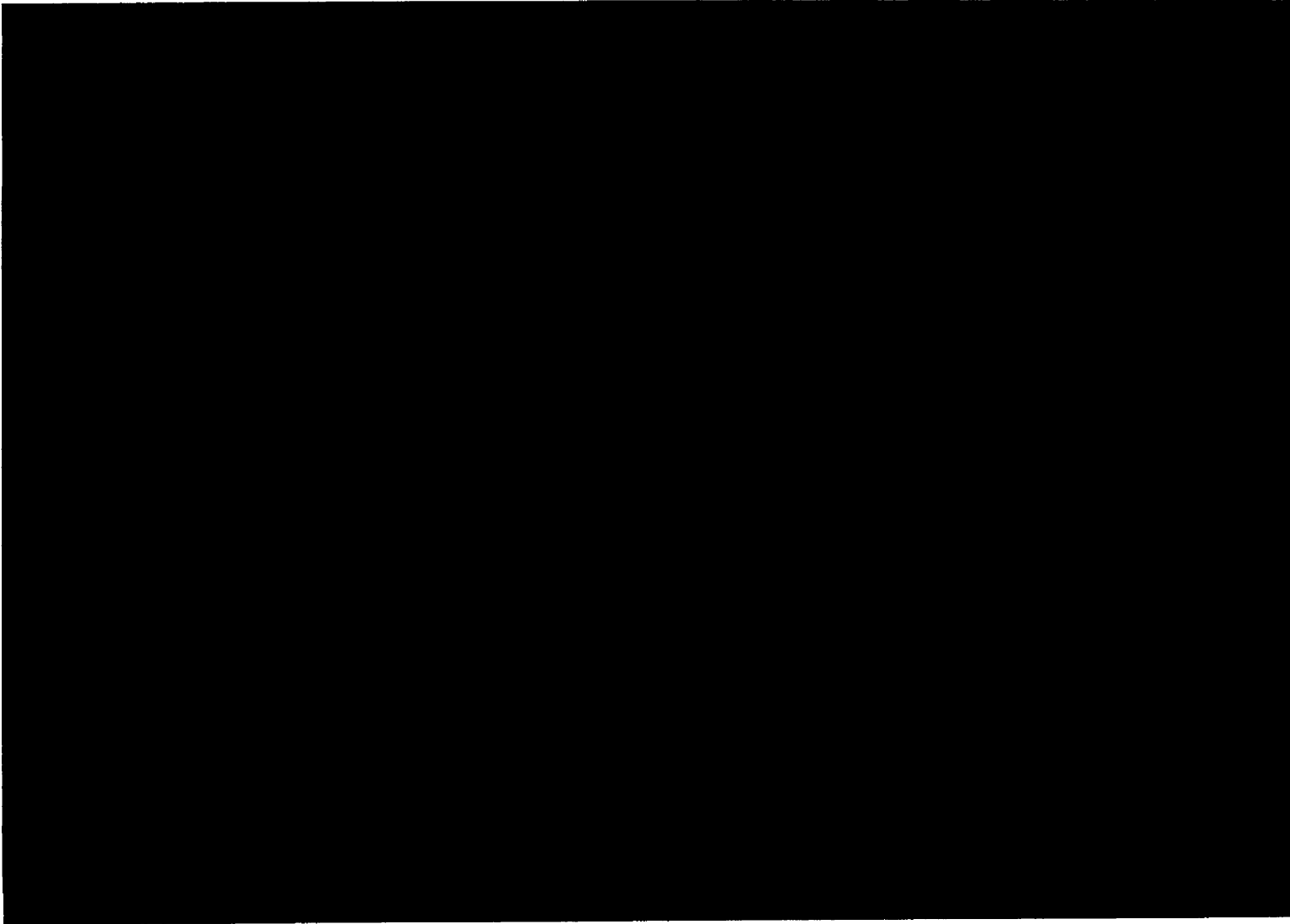
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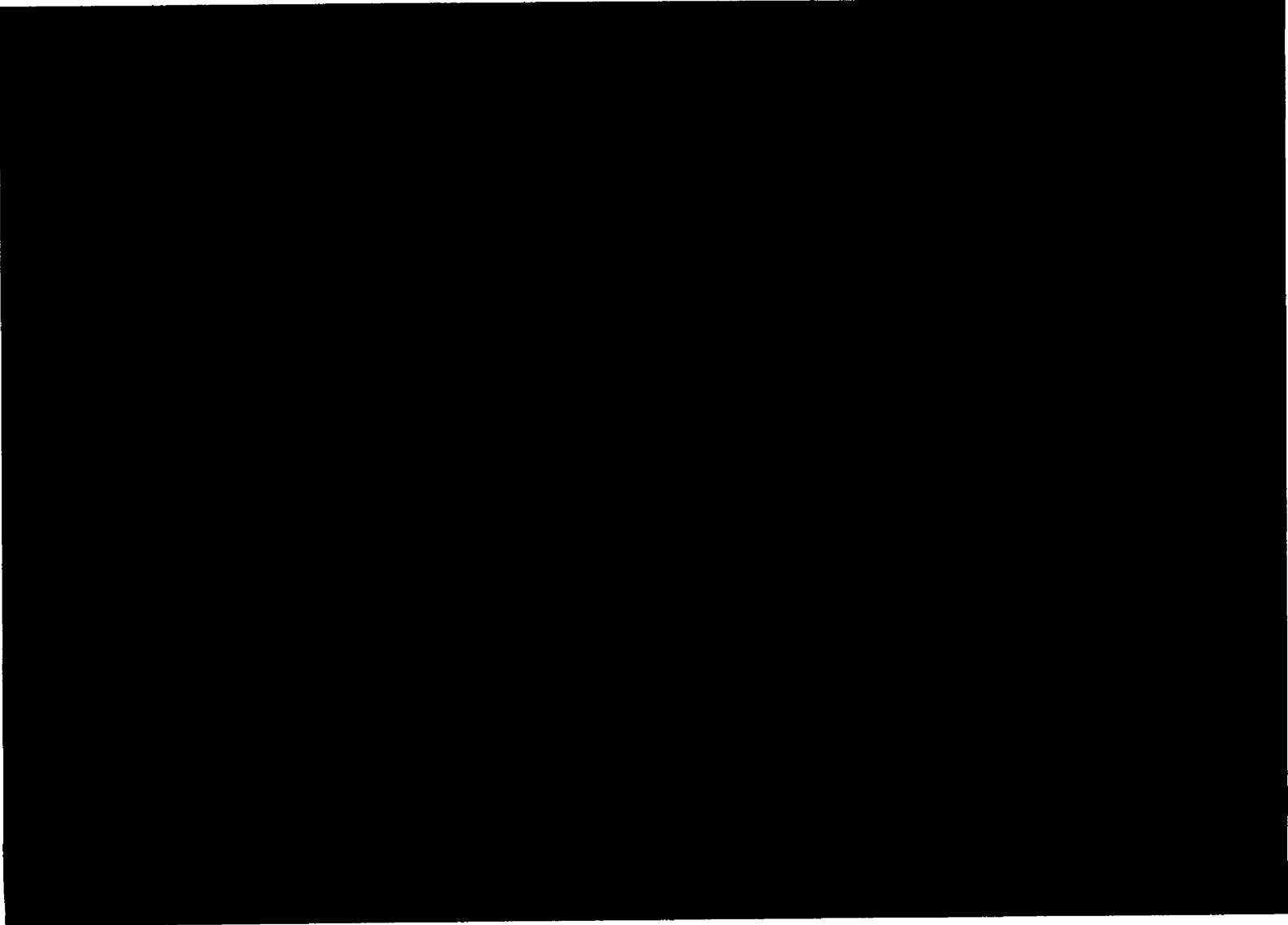


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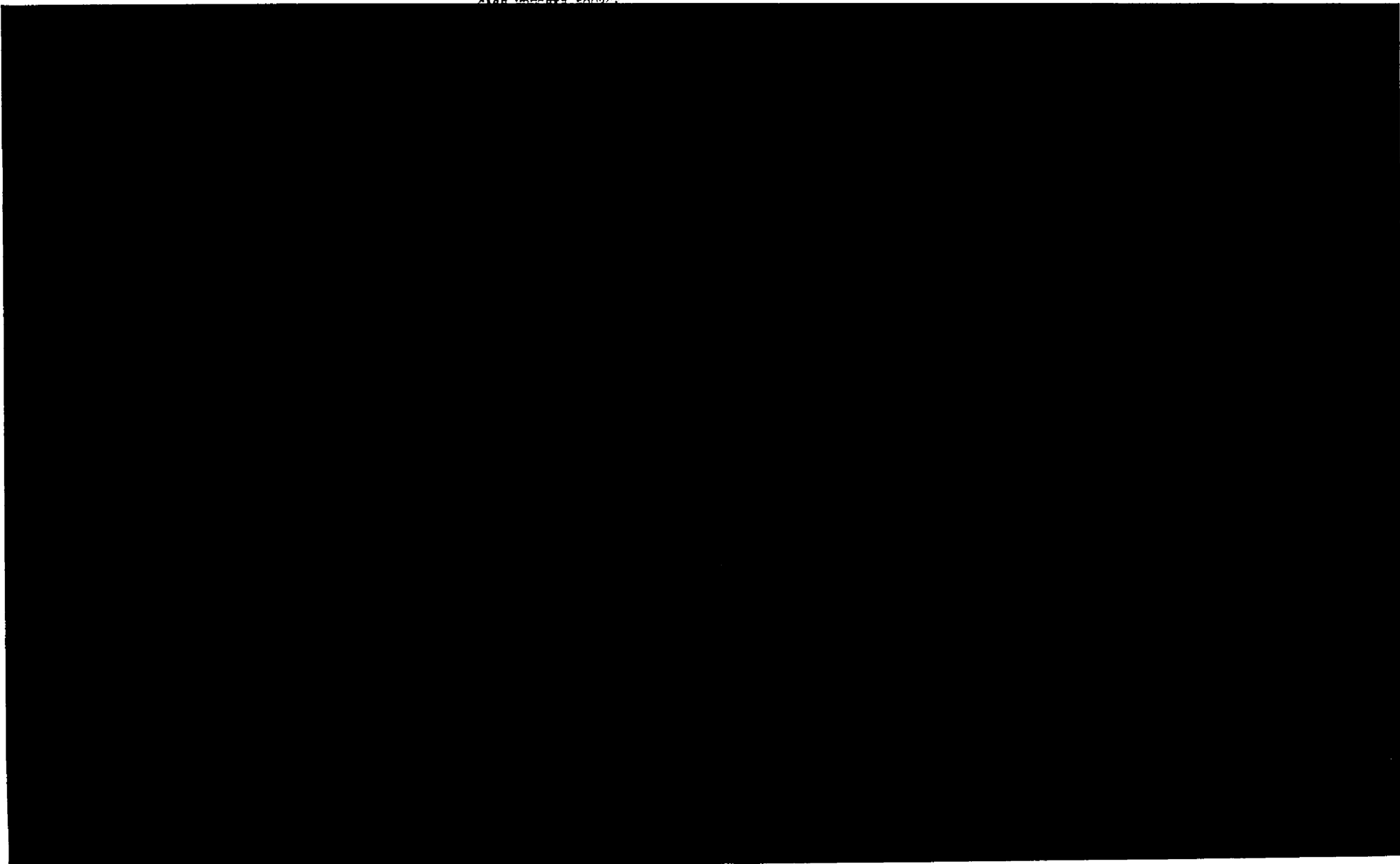
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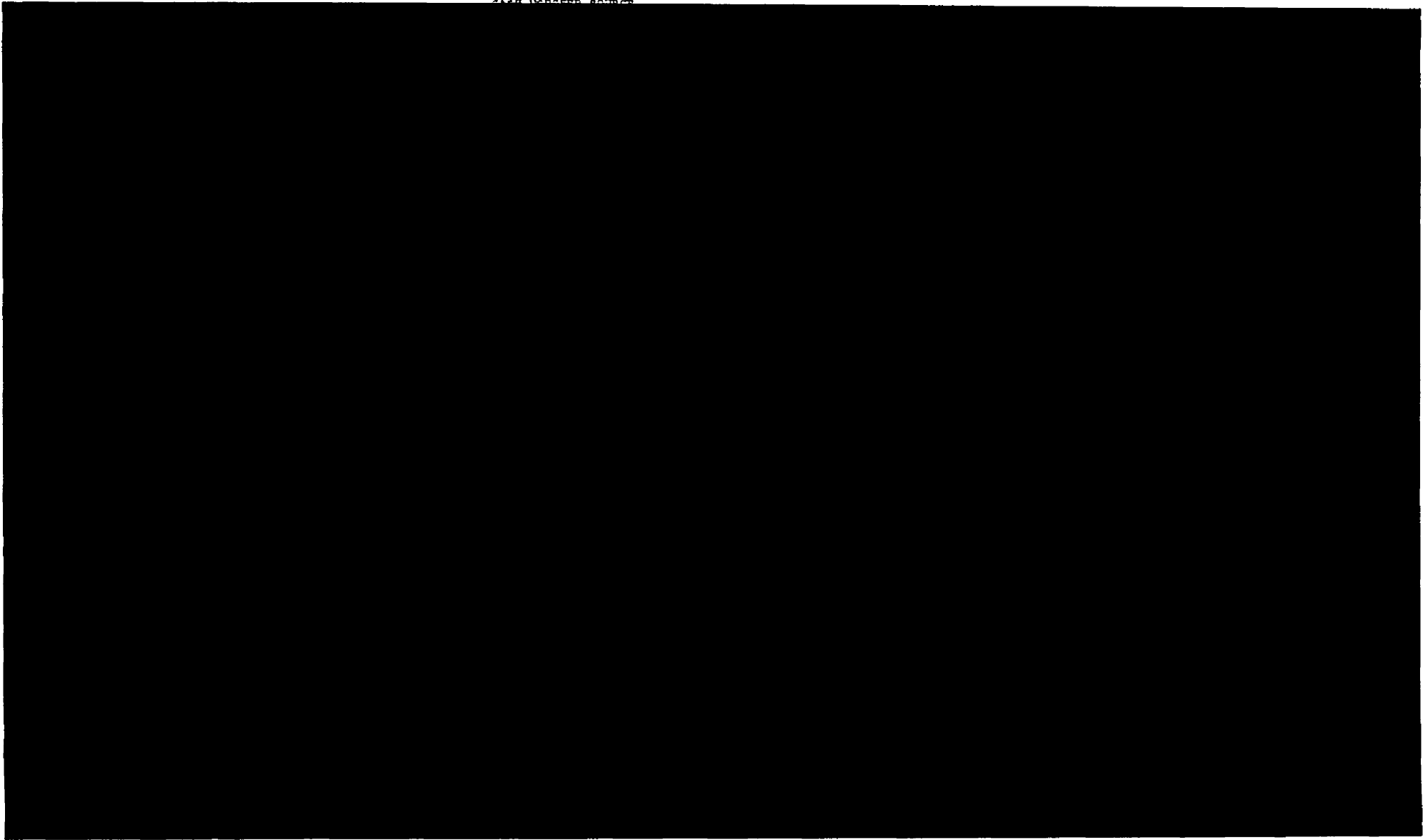
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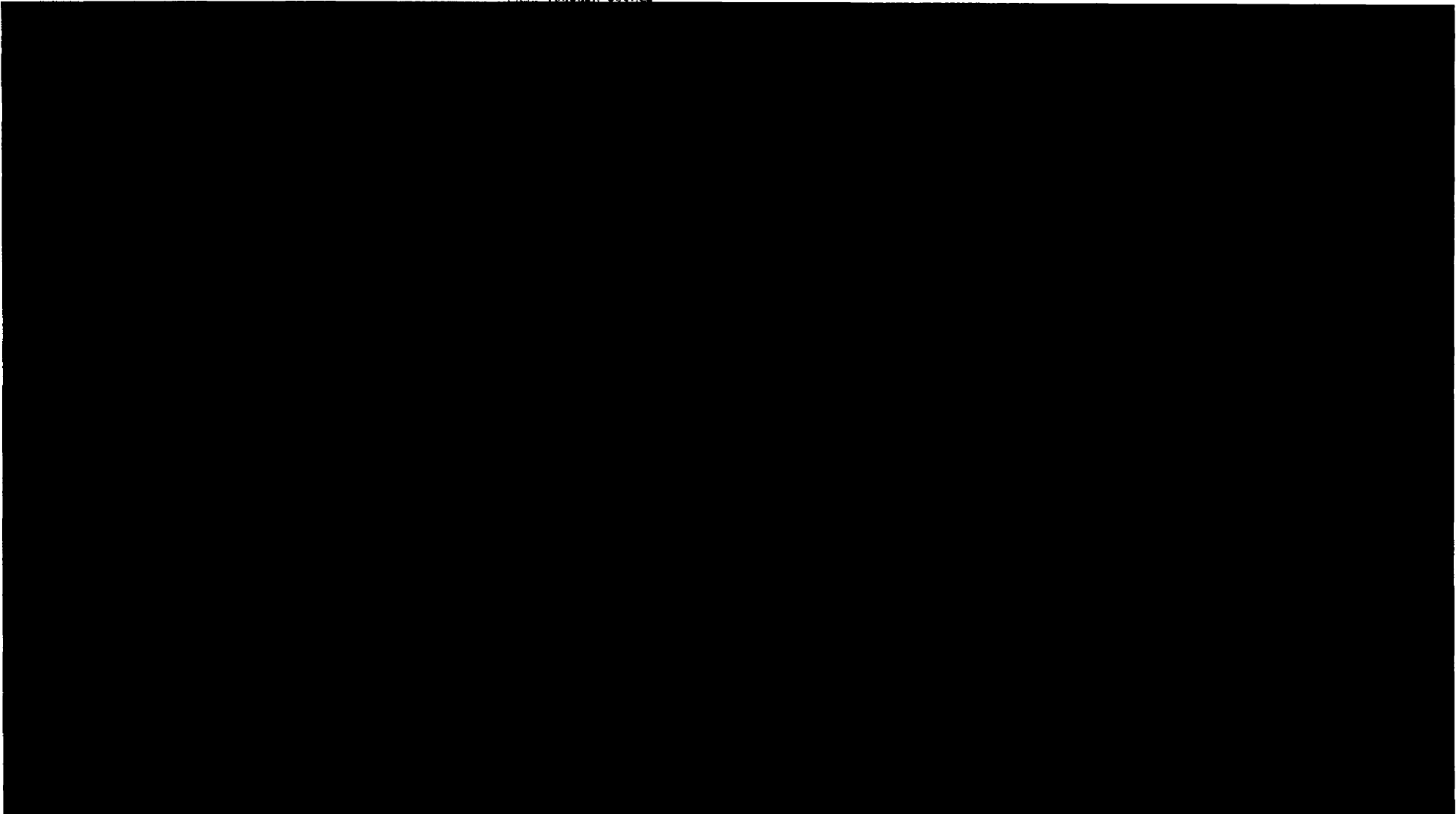
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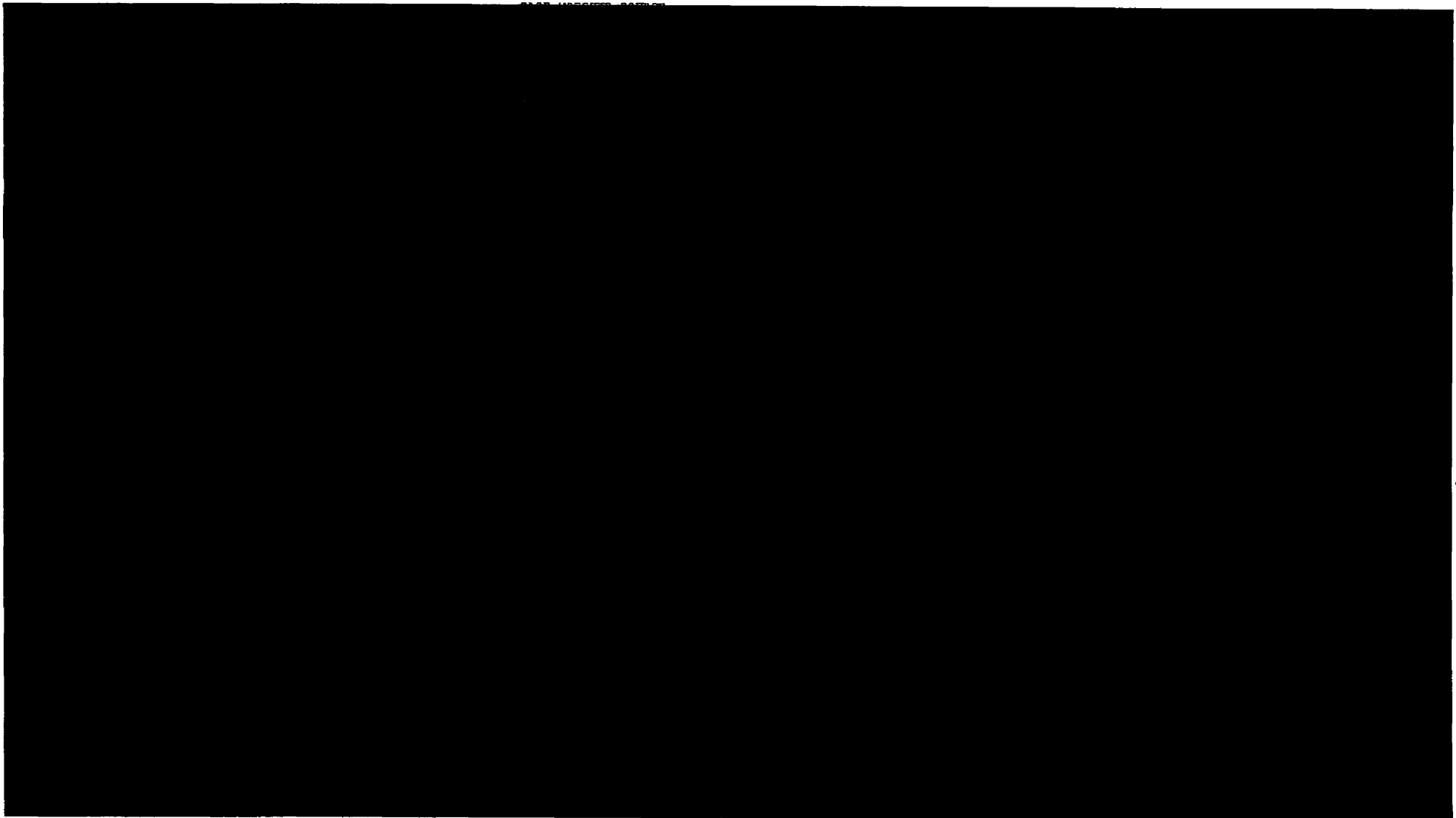
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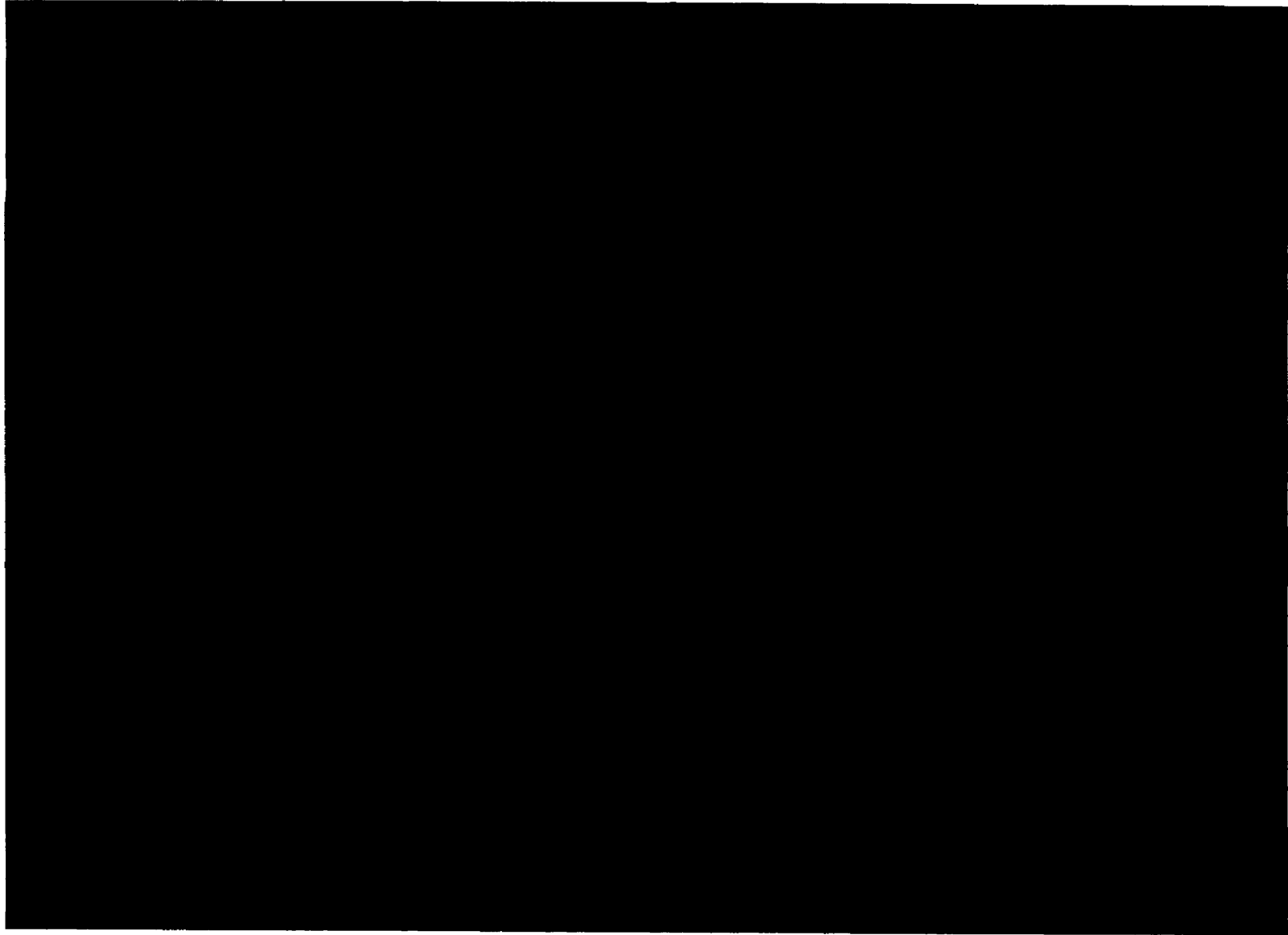
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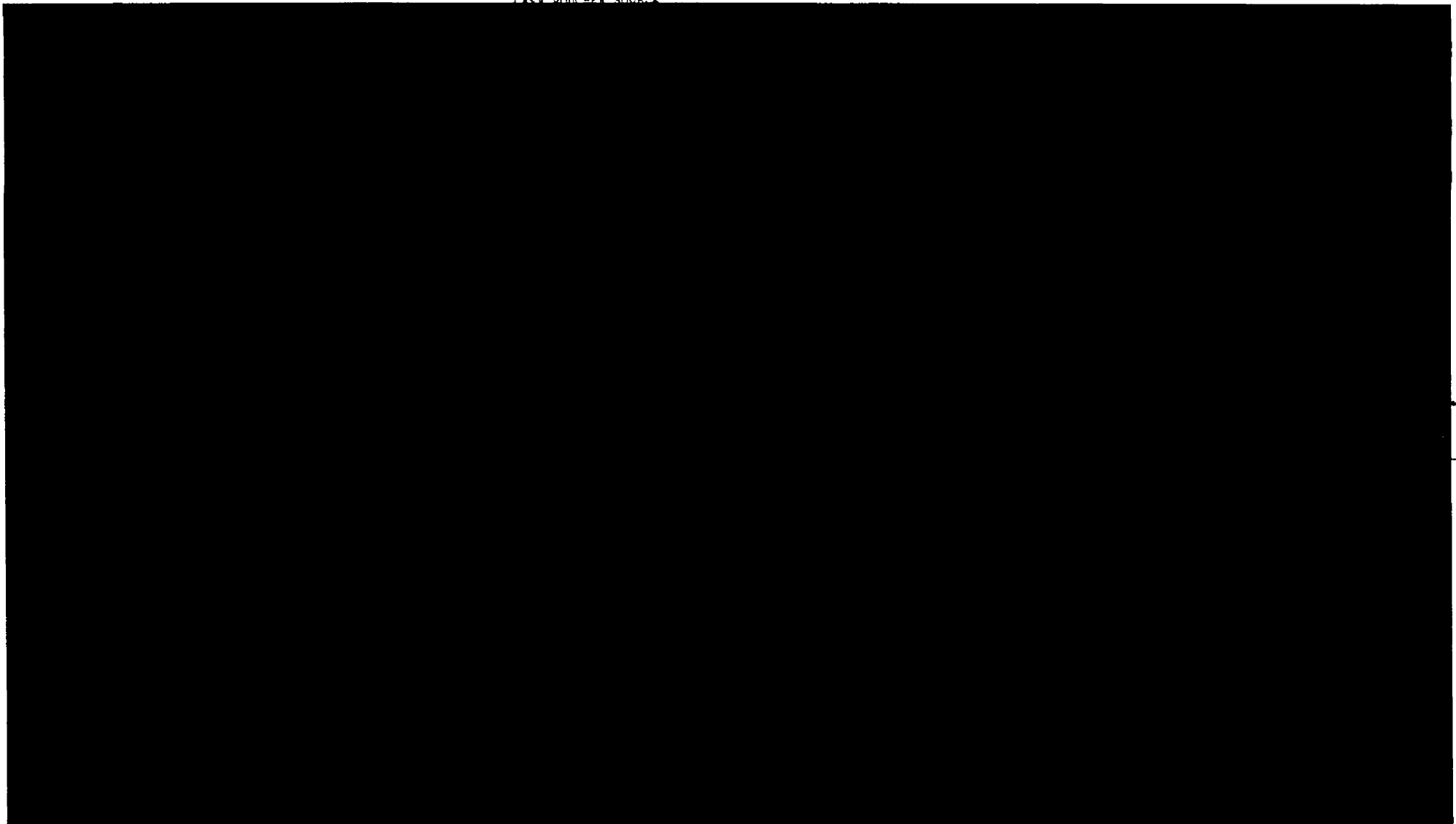
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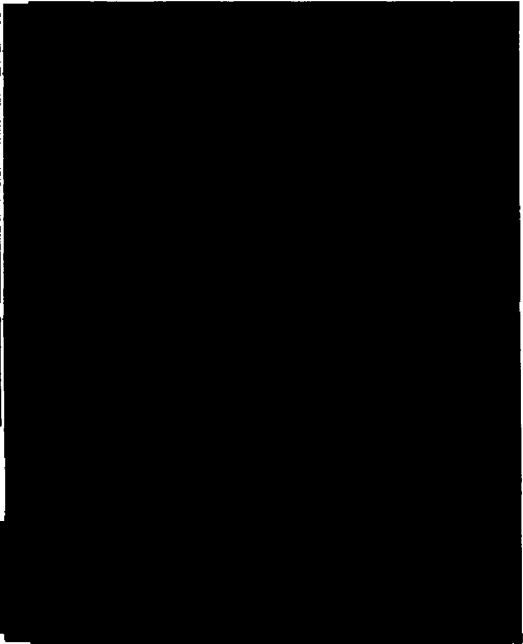
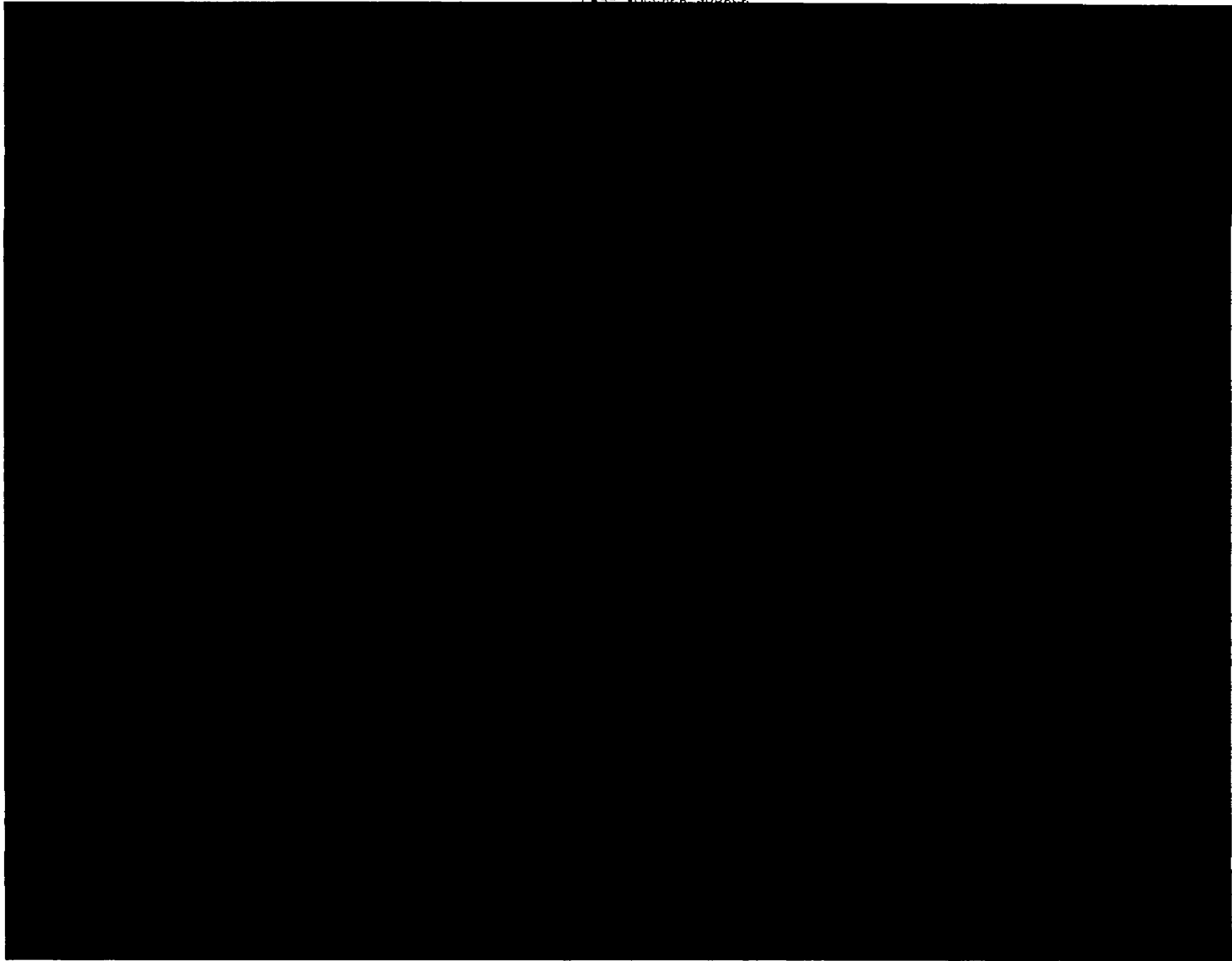




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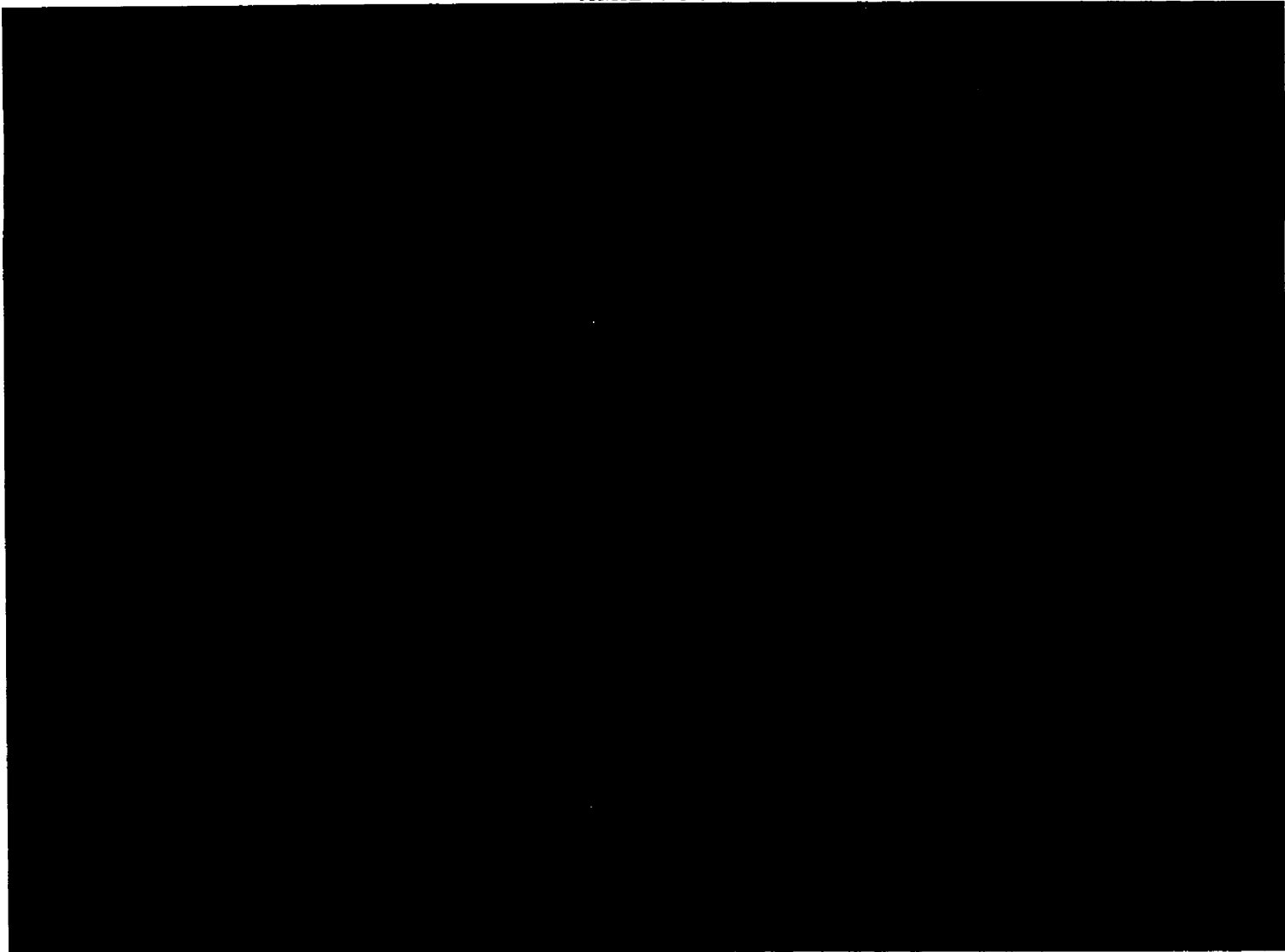
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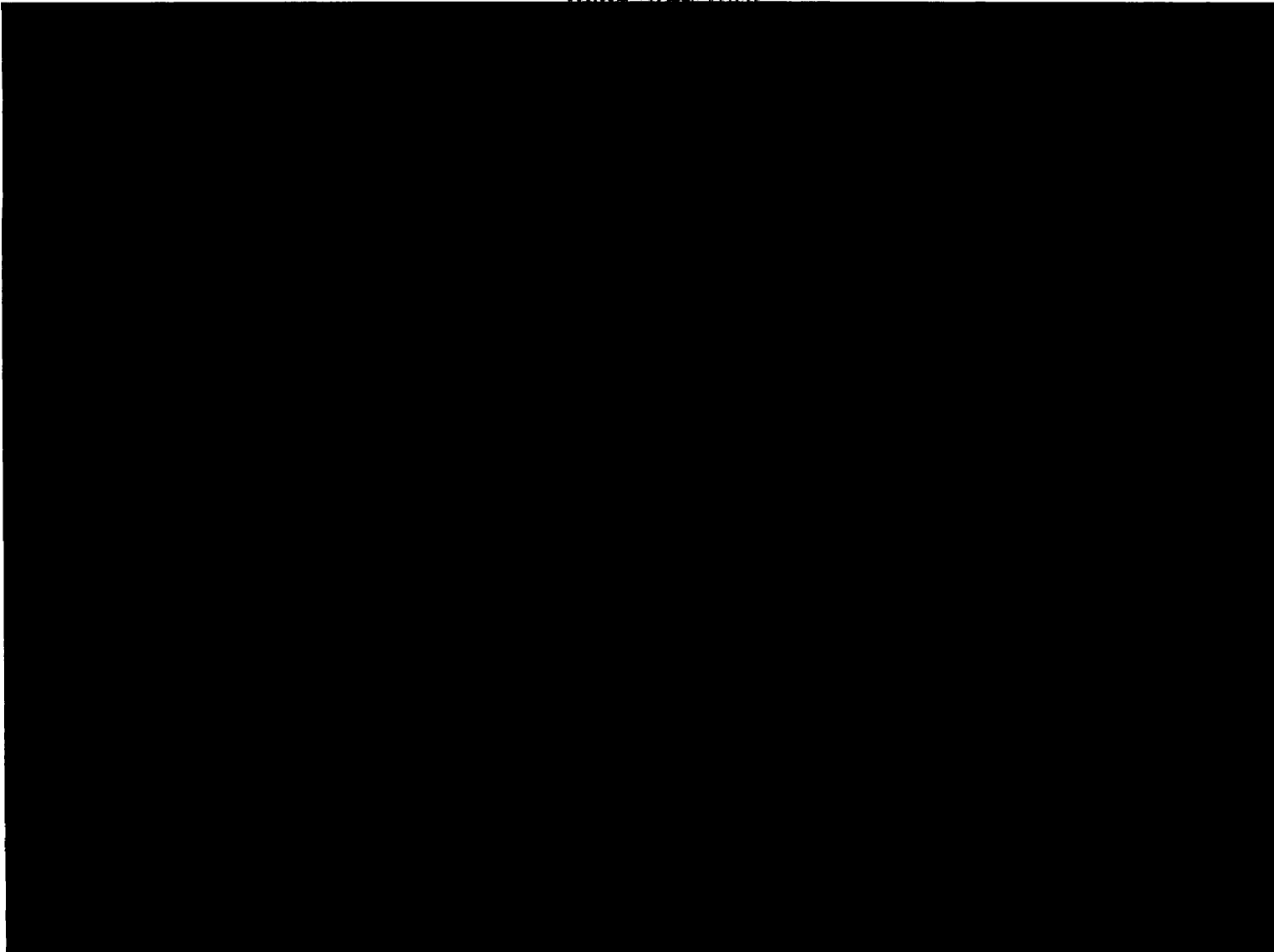
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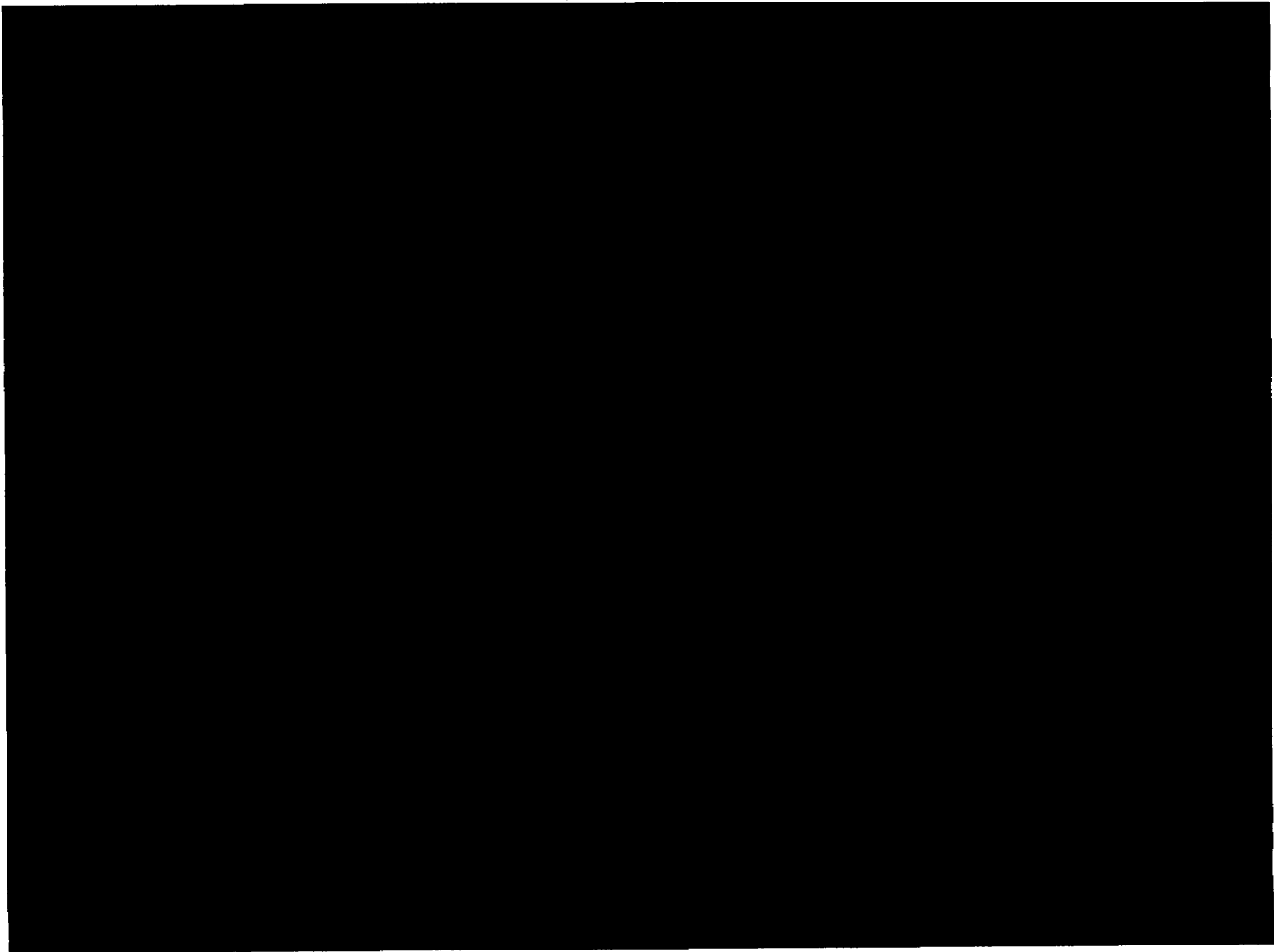
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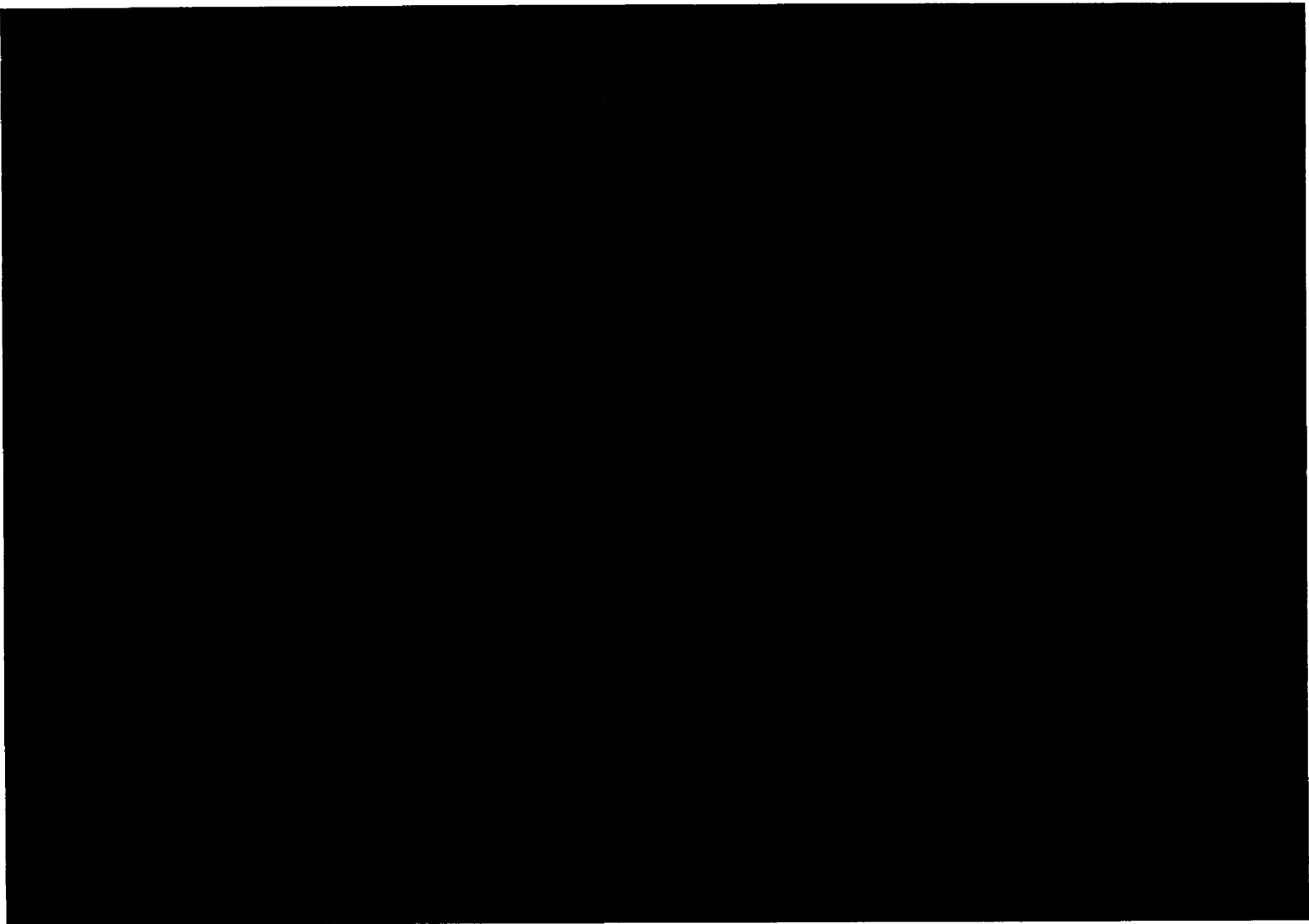
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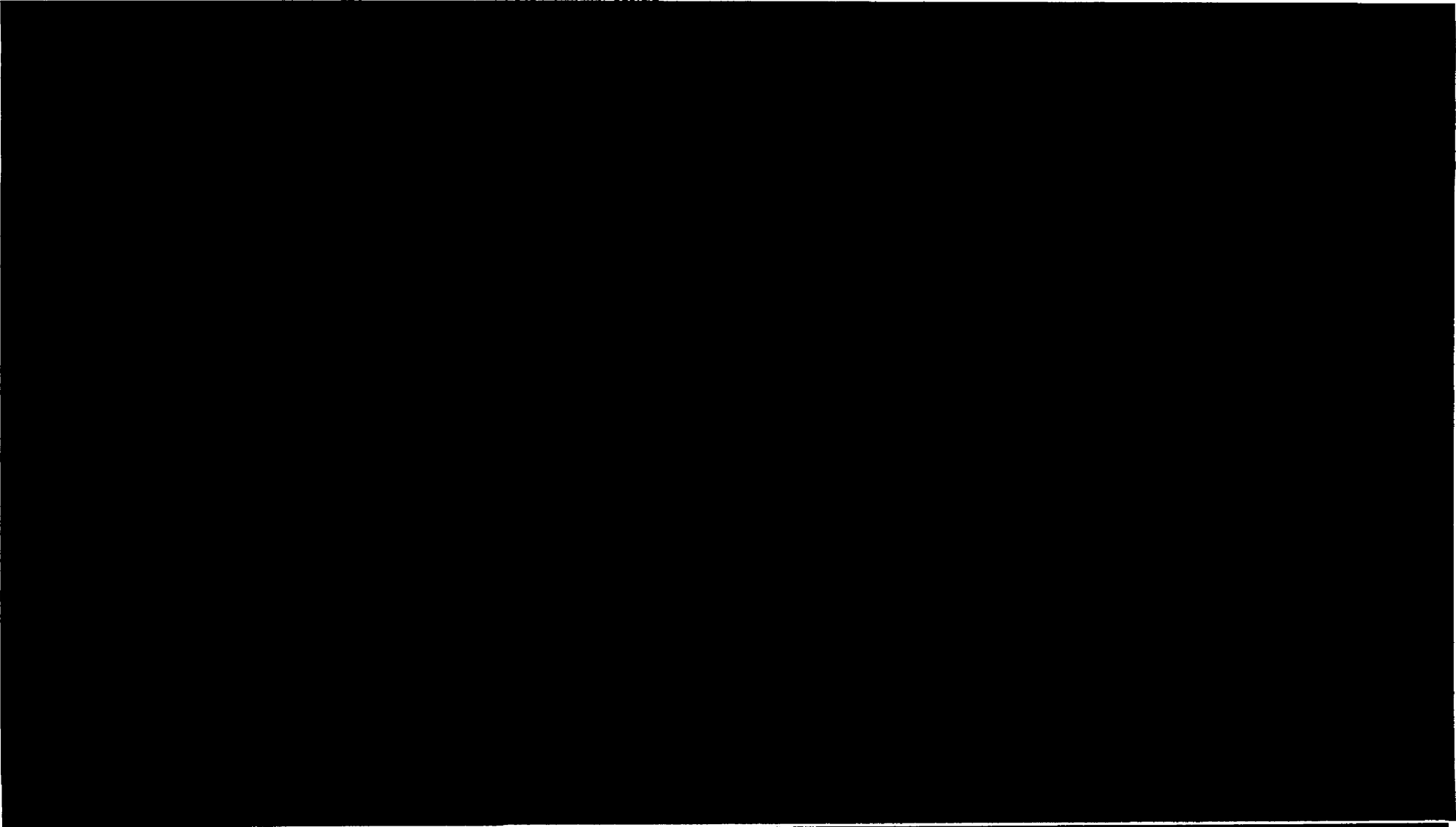
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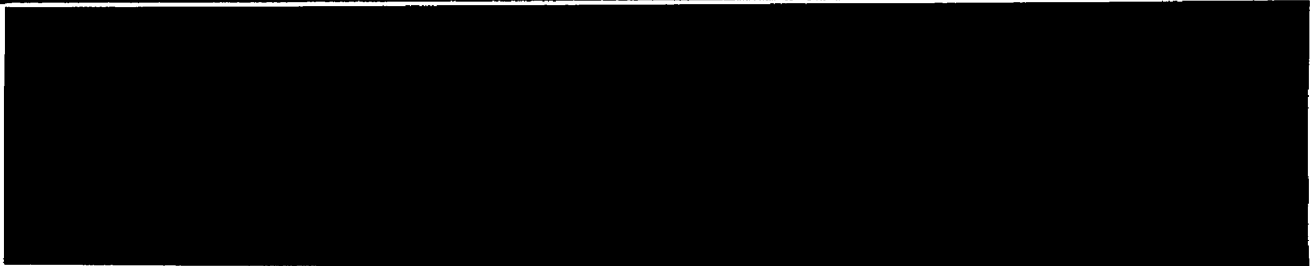
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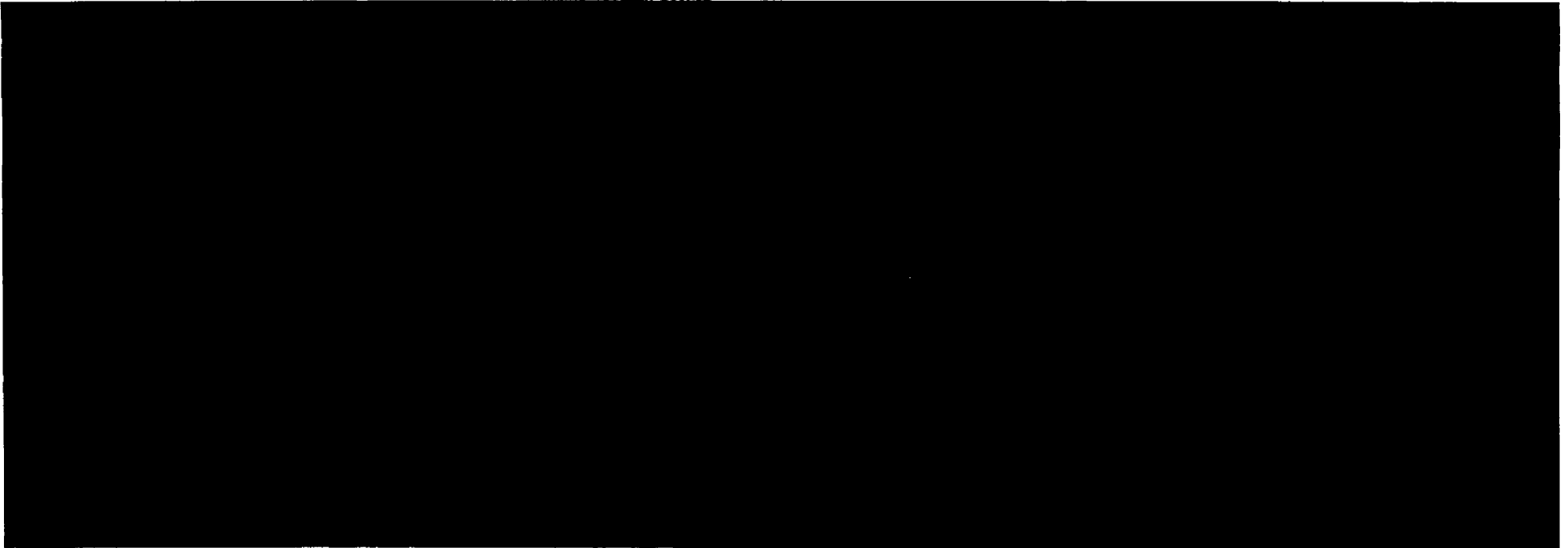




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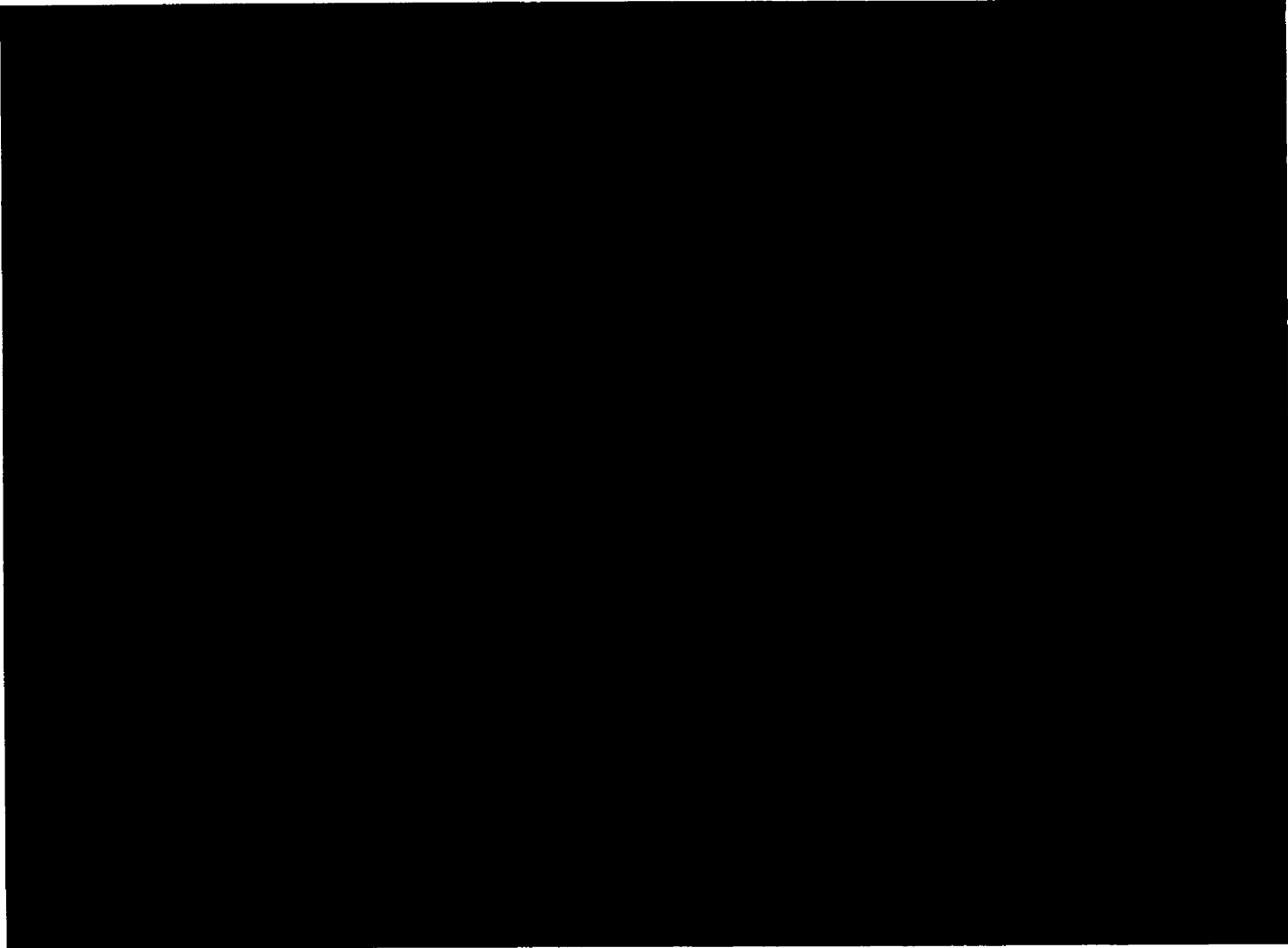




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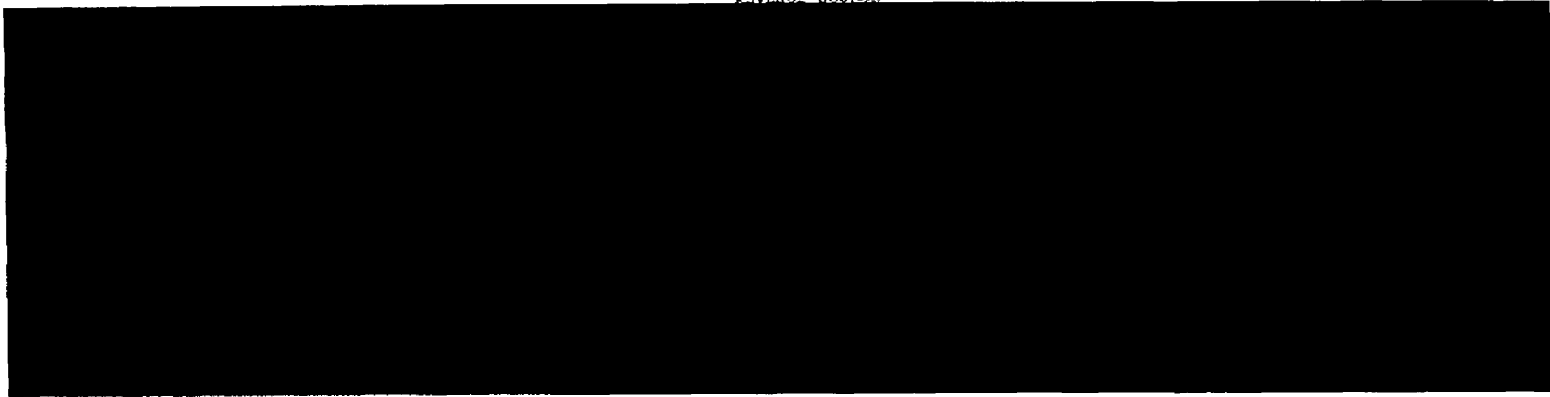
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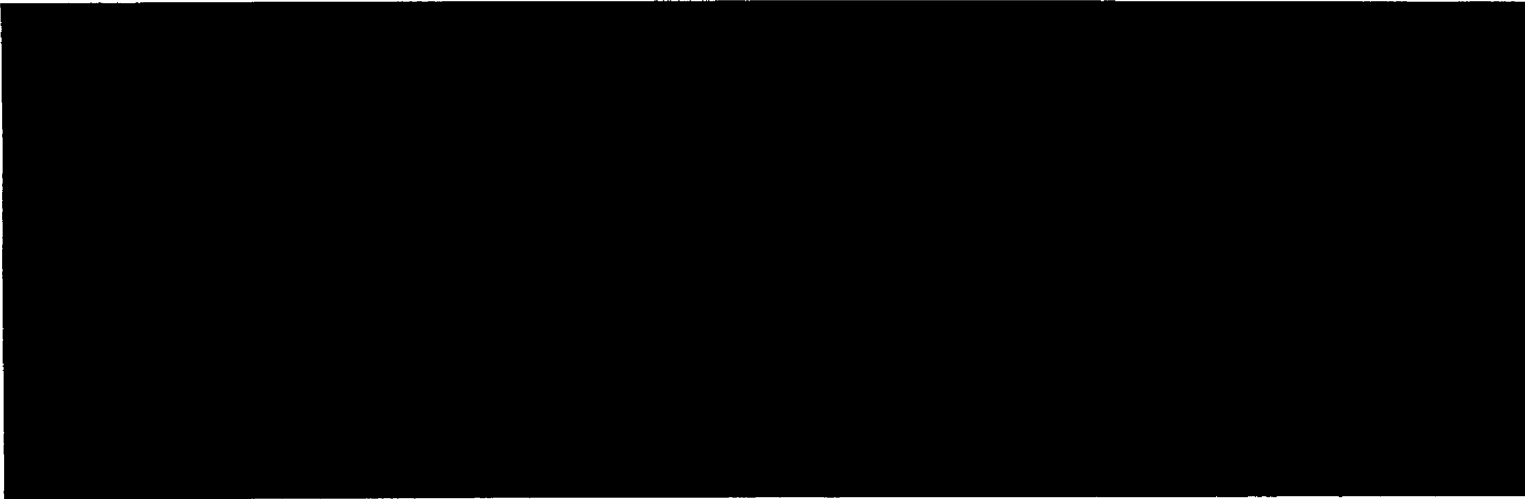
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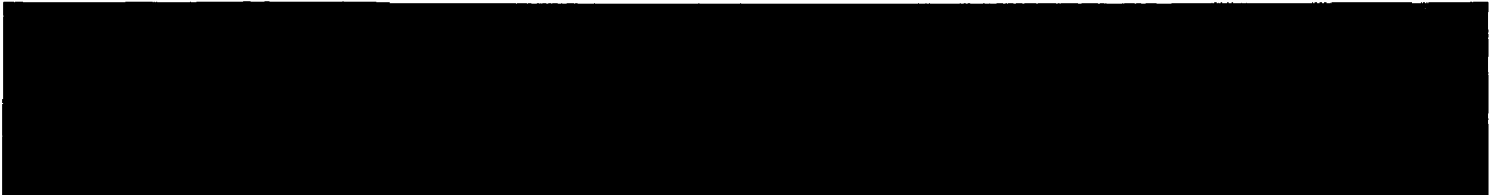
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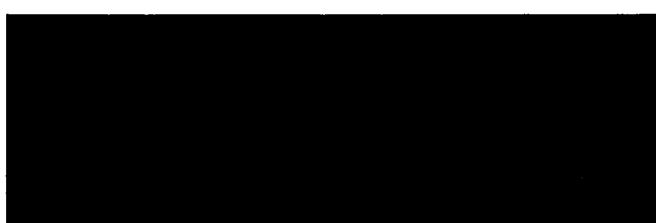
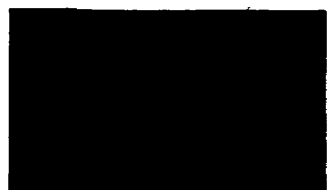


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APPROVED FOR PAYMENT	
<u>Gene Proctor</u> NAME	<u>11/20/02</u> DATE
JOB COMPLETE? Y/N <u>Y</u>	
ACCT. #: _____	

*Gene Proctor 11/20/02*

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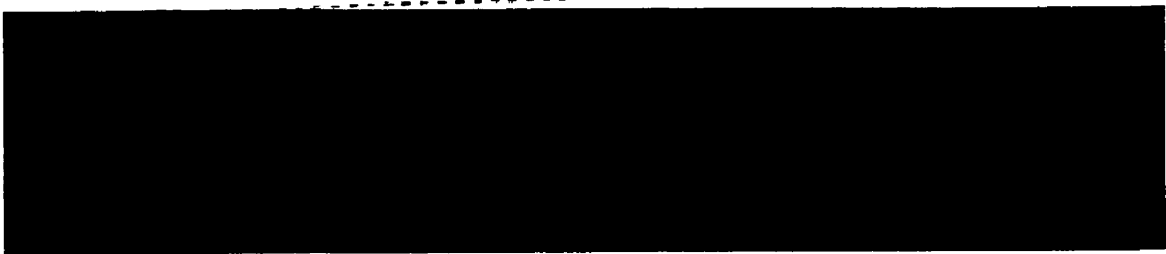
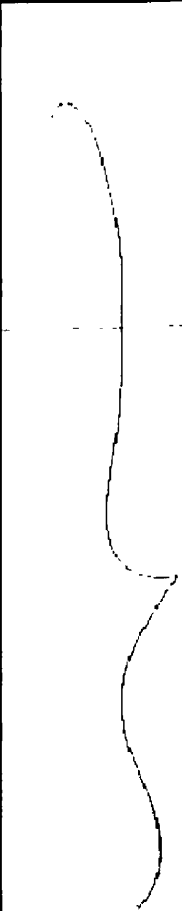


Page Number: 2

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Line	Qty	UP	Unit Price	Extension
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43-1  
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FPL

CONFIDENTIAL



Delivery Date: 10/30/02

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*FaPonson Hiller*

Authorized Signature

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\*\*\* End of Purchase Order \*\*\*

43-1  
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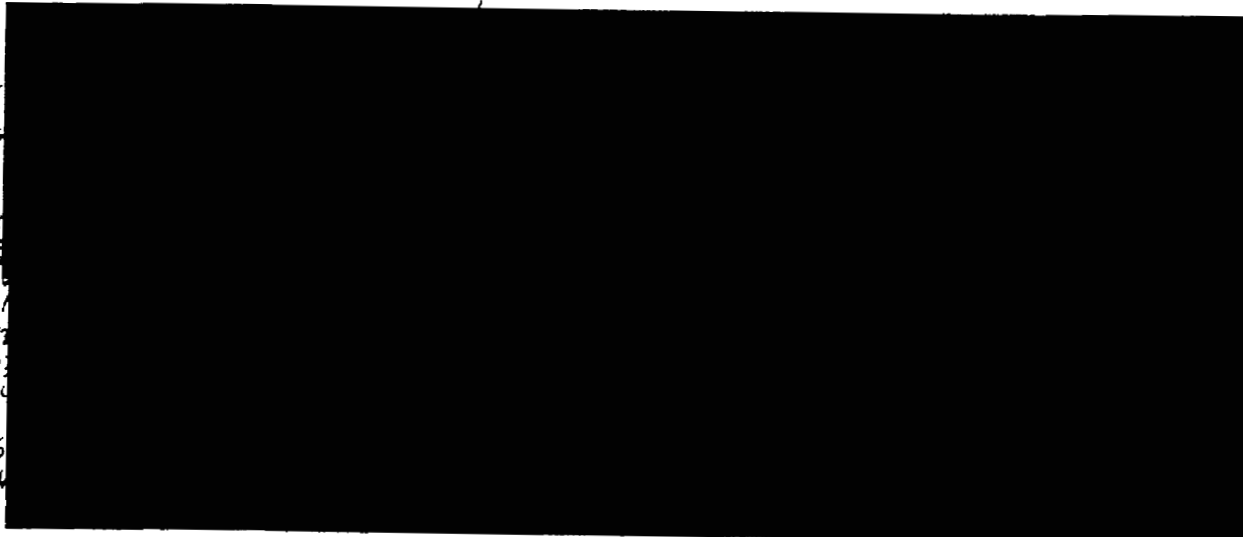


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- 1 REFERENCE 8
- 2 Attachment G - Supplement

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1 B



CONFIDENTIAL

PAYABLE IN U.S. CURRENCY ONLY

1c

FLORIDA POWER & LIGHT COMPANY 2  
TURKEY POINT NUCLEAR PLANT 3  
9760 SW 344th STREET 4  
FLORIDA CITY, FL 33035 5  
ATTN: INVOICING PROCESSING DEPT. 6

INVOICE NO.	DOC TYPE	INVOICE DATE	CONTRACT NO.	TERMS: NET
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	7
DESCRIPTION				8



*Atty. General 1/6/05*

PAID FOR PAYMENT	
<i>Gene Phelps</i>	<i>1/2/03</i> DATE
JOB COMPLETE? Y/N	<i>Y</i>
ACCT #	

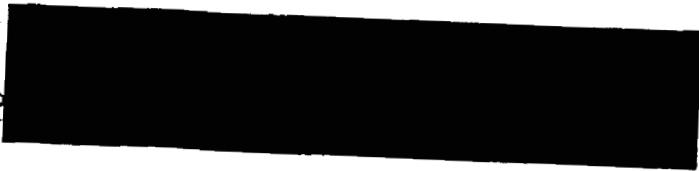
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*43.1*  
*6.5*  
*12*

REMIT TO:	W.O.	AMOUNT
[REDACTED]	[REDACTED]	[REDACTED]

WIRE INSTRUCTIONS: [REDACTED] 17  
 BANKING ACCT NO.: [REDACTED] 18  
 TRANSIT ROUTING NO: [REDACTED] 19  
 [REDACTED] 20

1A  
1B



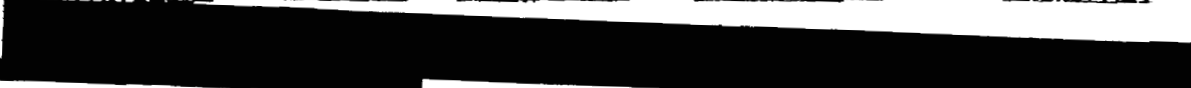
CONFIDENTIAL

PAYABLE IN U.S. CURRENCY ONLY

1C

FLORIDA POWER & LIGHT COMPANY 2  
TURKEY POINT NUCLEAR PLANT 3  
9760 SW 344th STREET 4  
FLORIDA CITY, FL 33035 5  
ATTN: INVOICING PROCESSING DEPT. 6

INVOICE NO. DOC TYPE INVOICE DATE CONTRACT NO. TERMS NET 7



DESCRIPTION

TOTAL

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*Steve Phelps 1/16/03*

APPROVED FOR PAYMENT	
<i>Steve Phelps</i>	<i>1/16/03</i>
NAME	DATE
JOB COMPLETE? Y/N <i>Y</i>	
ACCT. #:	

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6-5*

REMIT TO:

W.O.

AMOUNT



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WIRE INSTRUCTIONS  
BANKING ACCT NO.  
TRANSIT ROUTING N



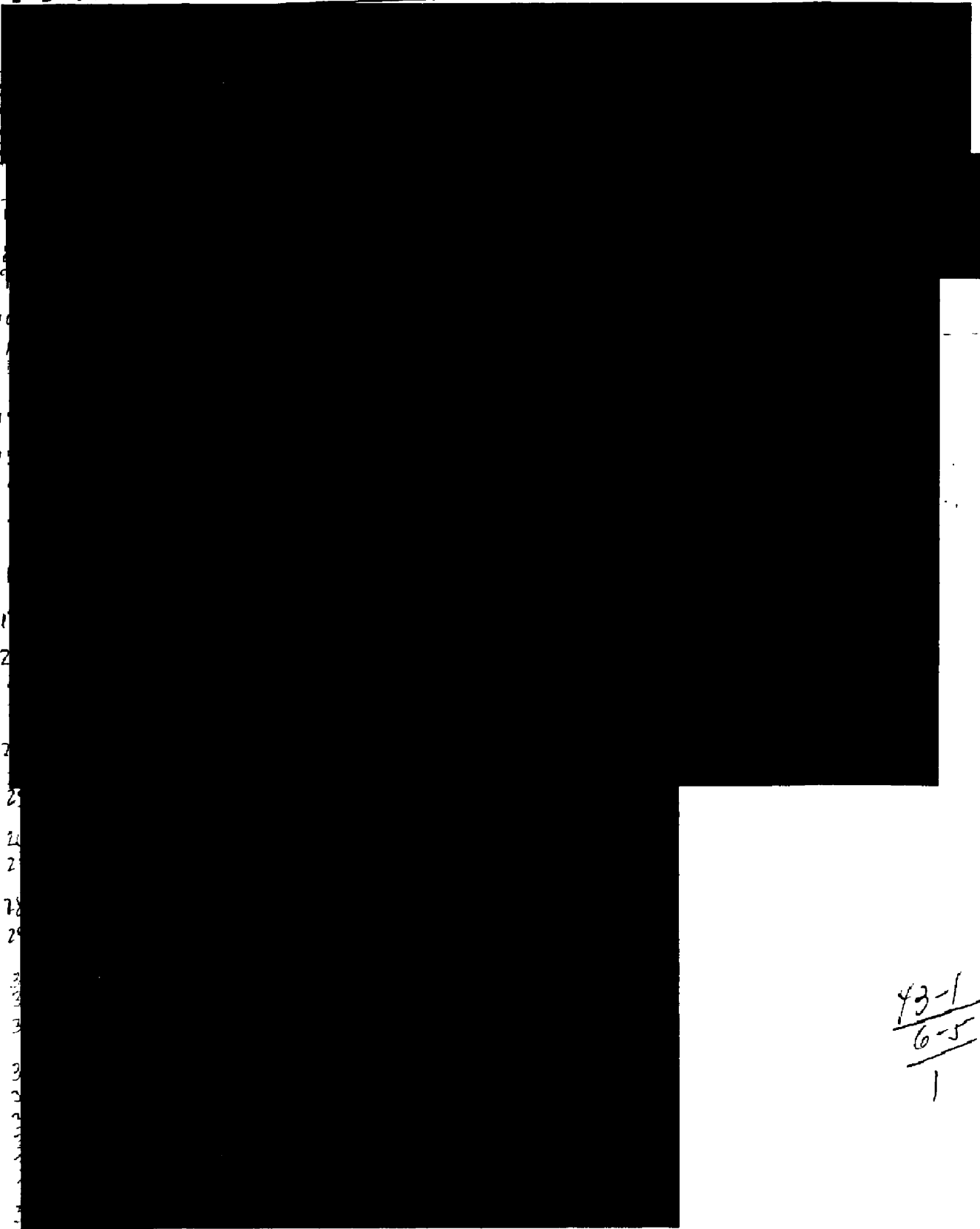
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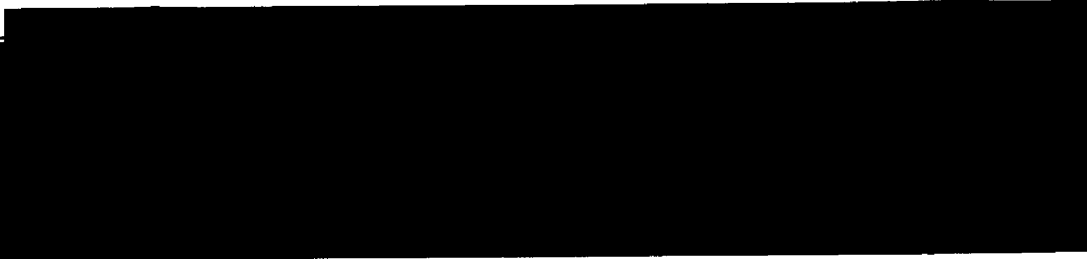
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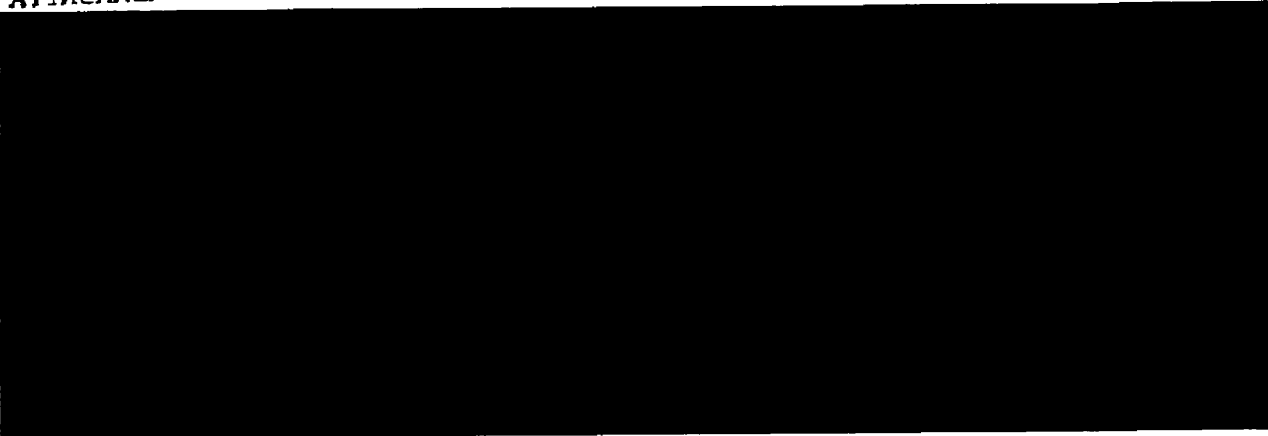
CONFIDENTIAL

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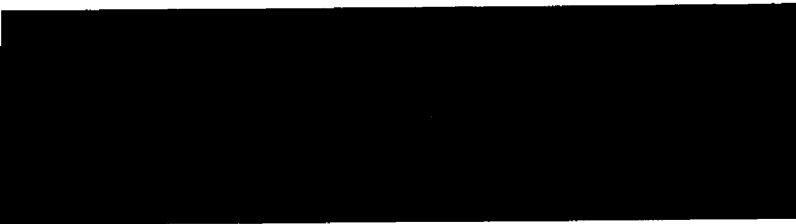
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7 ATTACHMENTS:



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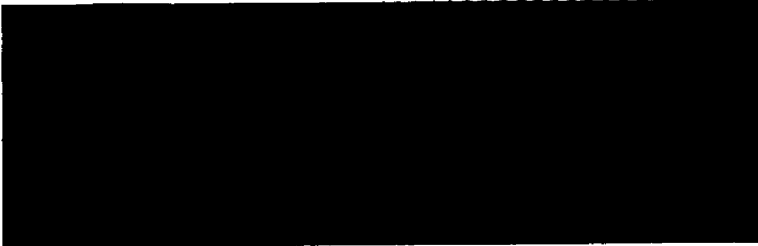
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Date:

29 By:

PO Instructions

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Line	Qty	Item Description	Unit Price	Extension
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Purchase Order : 00058939  
Revision No. : 003  
Blanket Release:

Page Number: 17

FPL

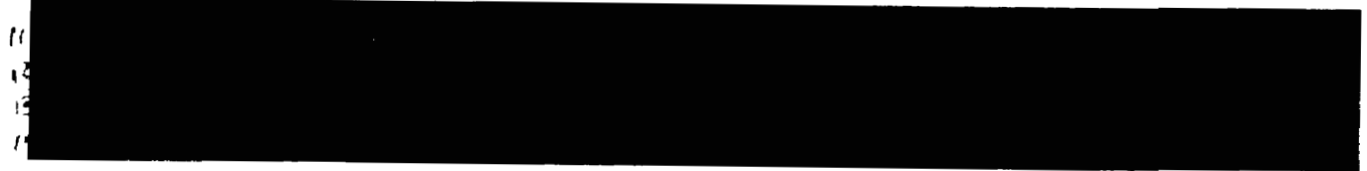
CONFIDENTIAL

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Standards and Procedures Text  
\*\*(PC-4)\*\*



Delivery Date: 12/31/02

Qty	UP	Item Description	Unit Price	Extension
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Qty	UP	Item Description	Unit Price	Extension
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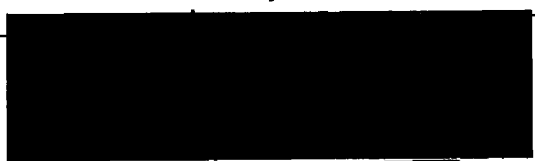
Standards and Procedures Text  
\*\*(PC-4)\*\*

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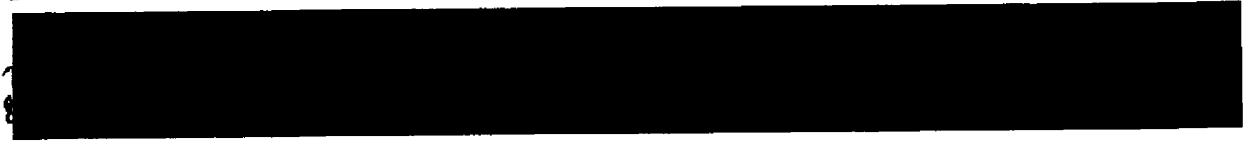
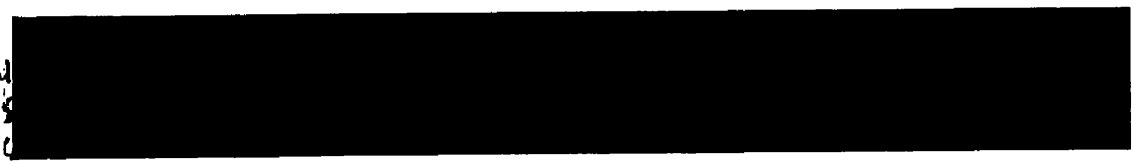


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CONFIDENTIAL



Delivery Date: 04/23/03

11

PO Previous Total :  
Revision Net Change:



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13

*Paul J. ...* C.P.M. 10/25/02  
Authorized Signature



Order Not to Exceed:



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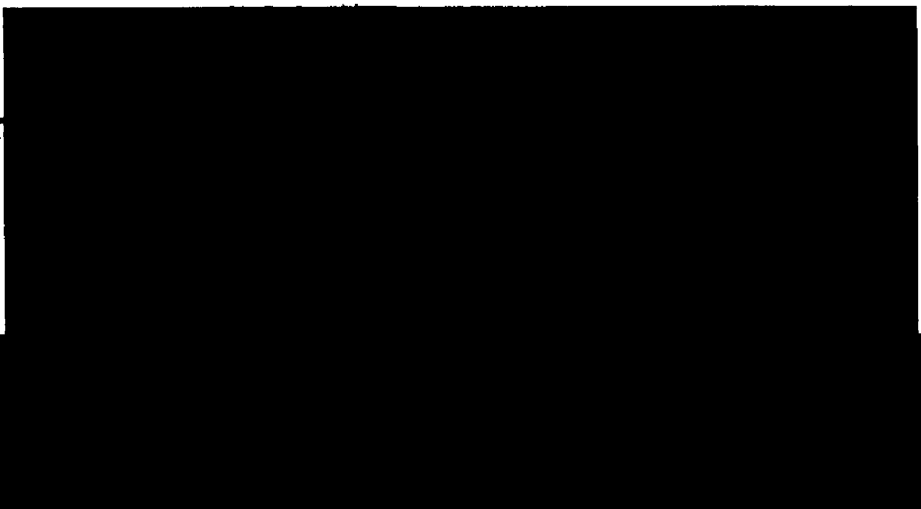
\*\*\* End of Purchase Order



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1 Purchase Order : 00050939 Page Number: 17  
2 Revision No. : 006  
3 Blanket Release:

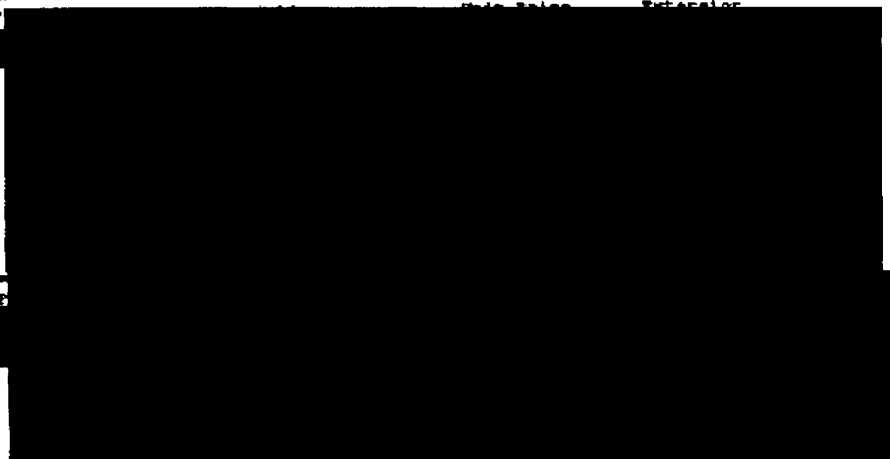
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8 Line Qty UP  
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Delivery Date: 12/31/02

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36 Line Qty UP  
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Purchase Order : 00058939  
Revision No. : 006  
Blanket Release:

Page Number: 18

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Line	Qty	Unit Price	Extension
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Standards and Procedures text

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PAGE 05

Page 2 of 2

**Response to Florida Public Service Commission  
Audit Request #18**

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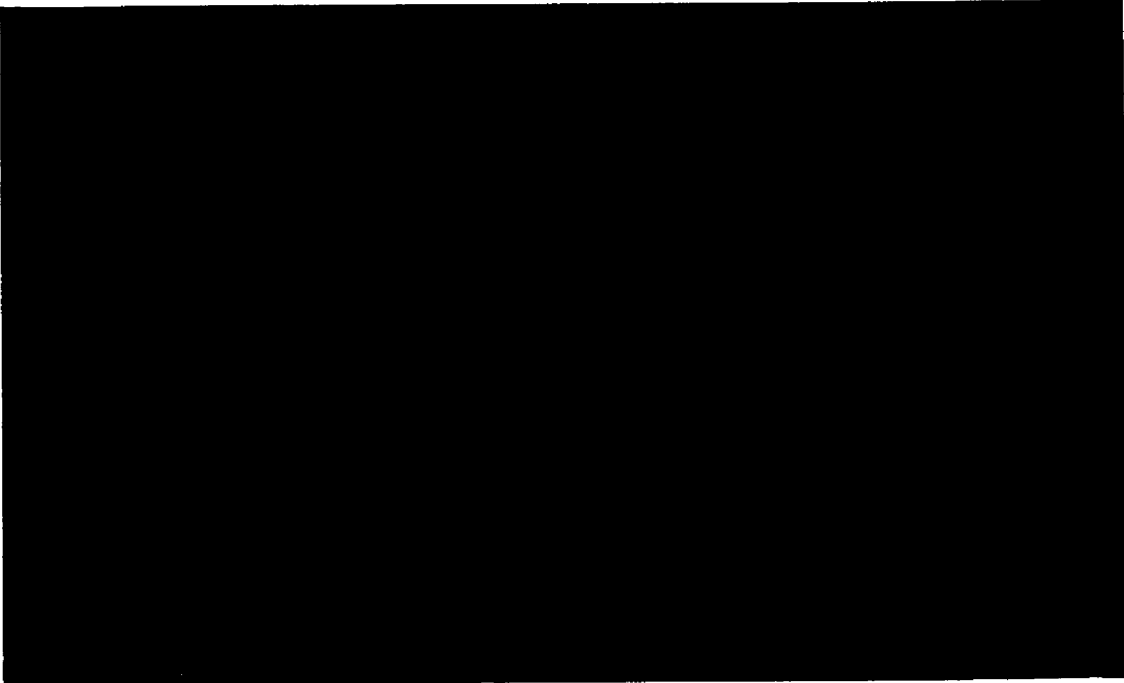
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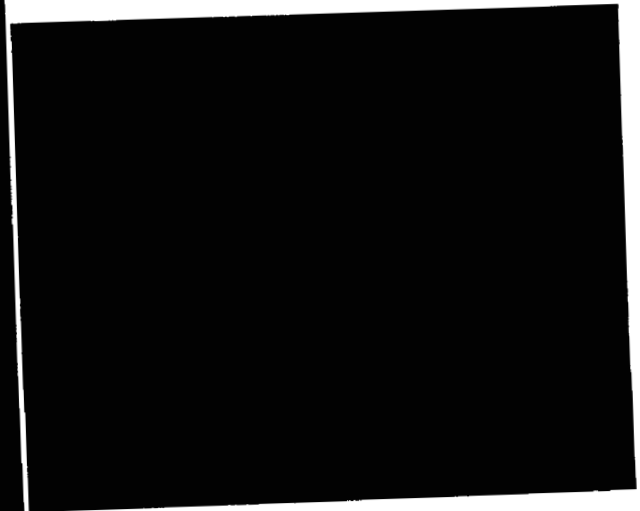
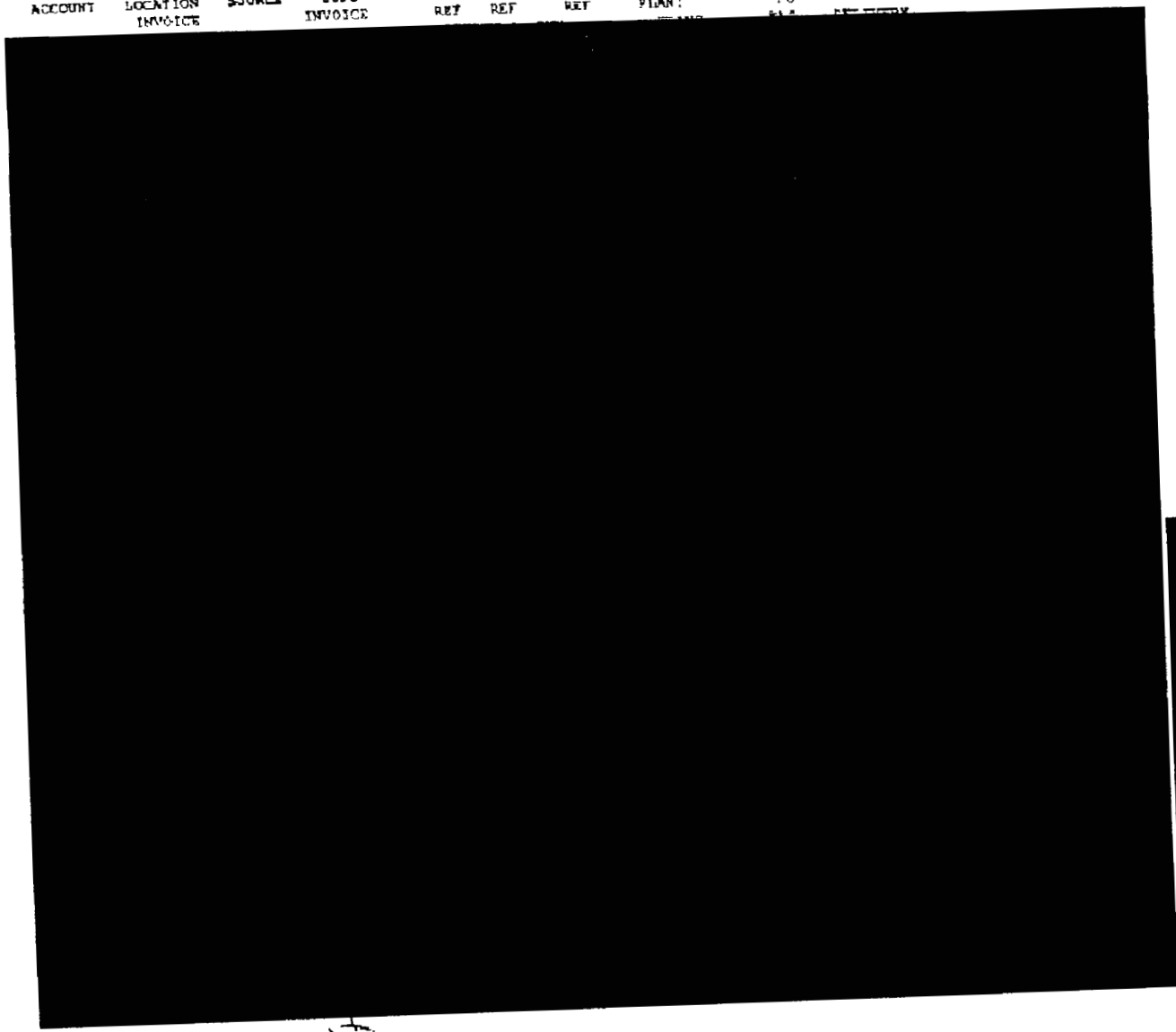
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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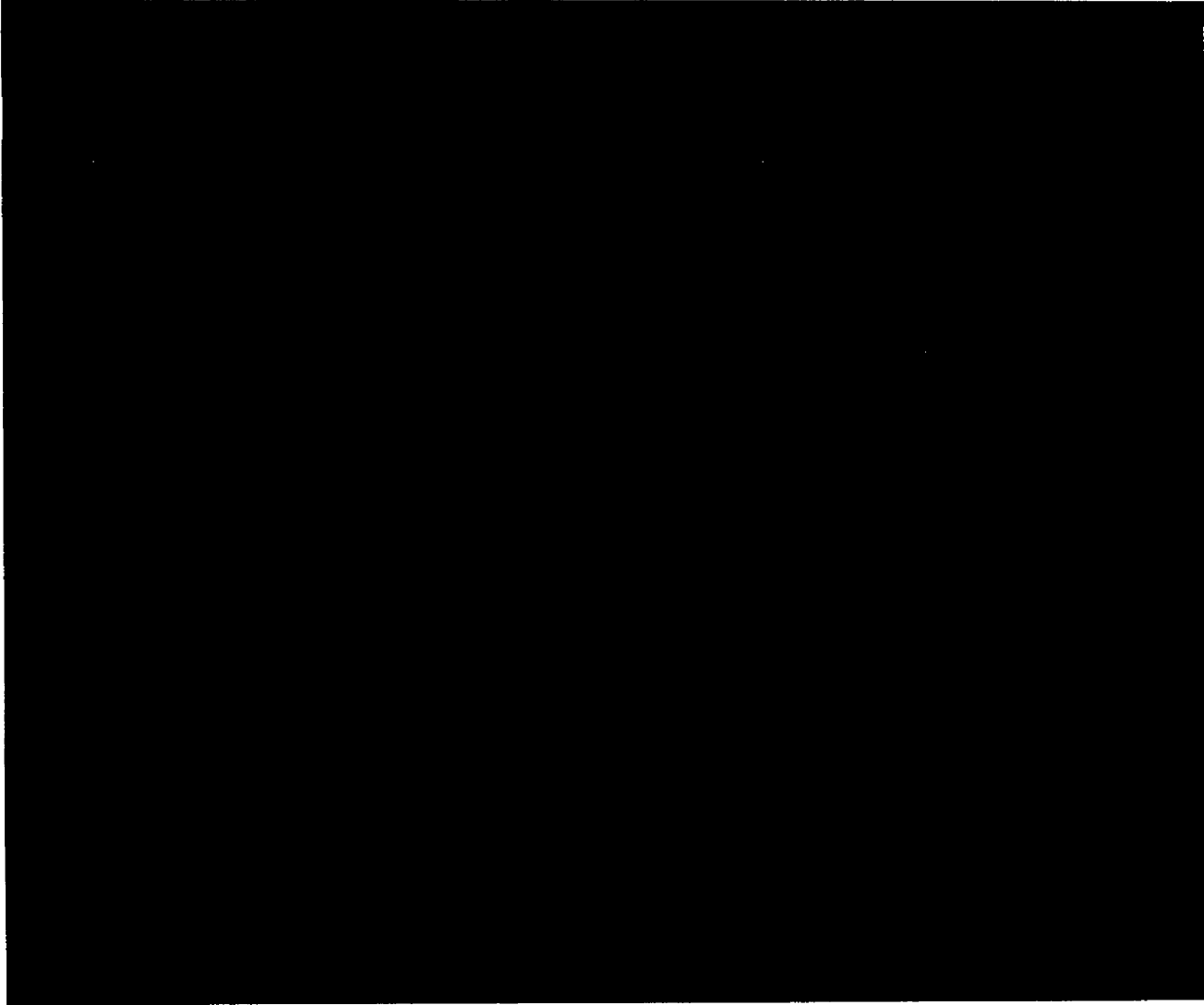


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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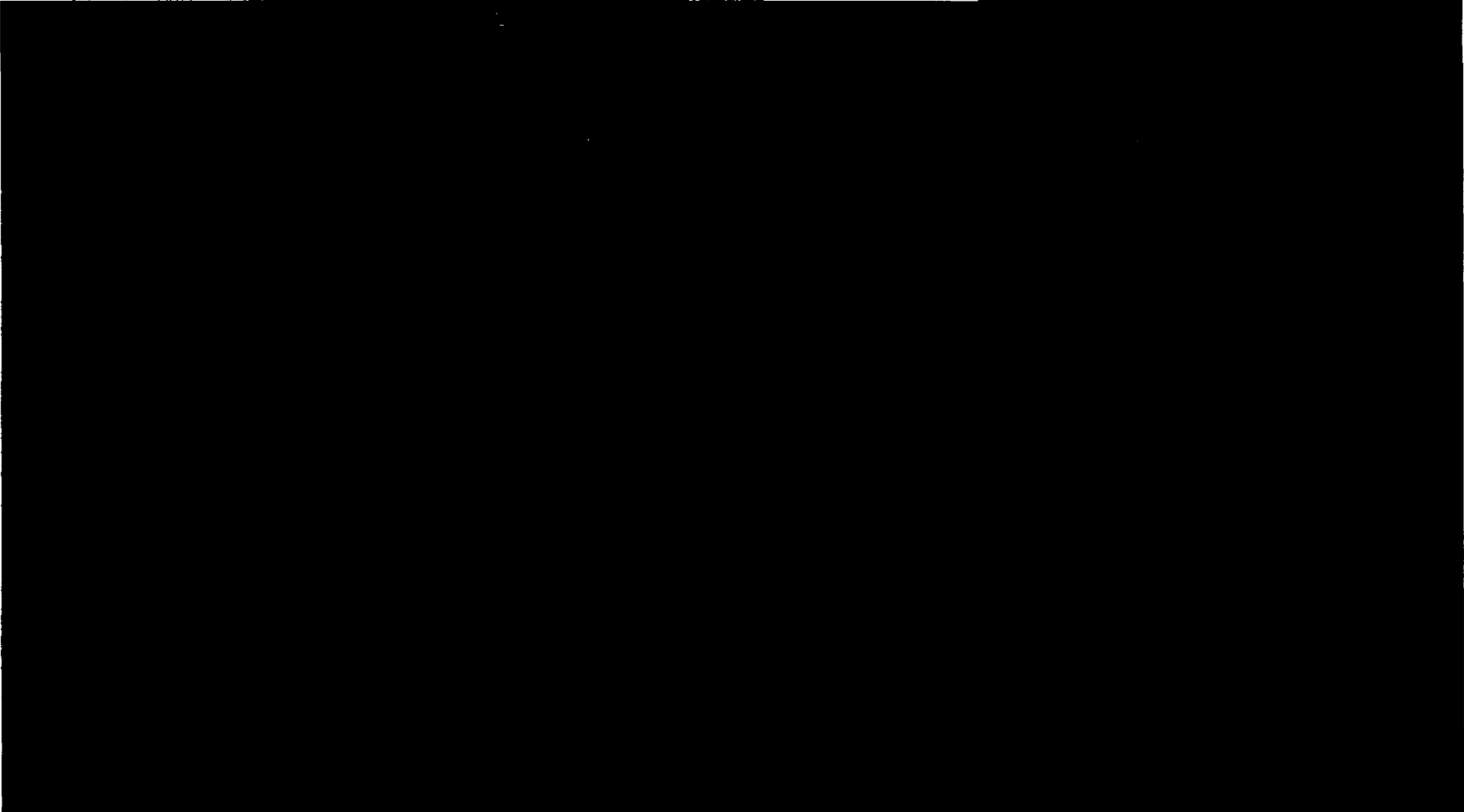
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 3

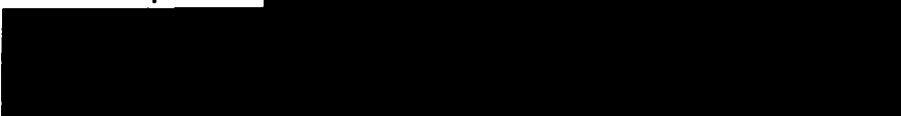
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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
INVOICE	INVOICE	INVOICE	REF	REF	REF	PLANT	PO	DELIVERYST
DATE	DATE	DATE	REF	REF	REF	TRANS	EAC	DELIVERY



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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 5

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
INVOICE	INVOICE	REF	REF	REF	PLANT	FO	DELIVERYST	
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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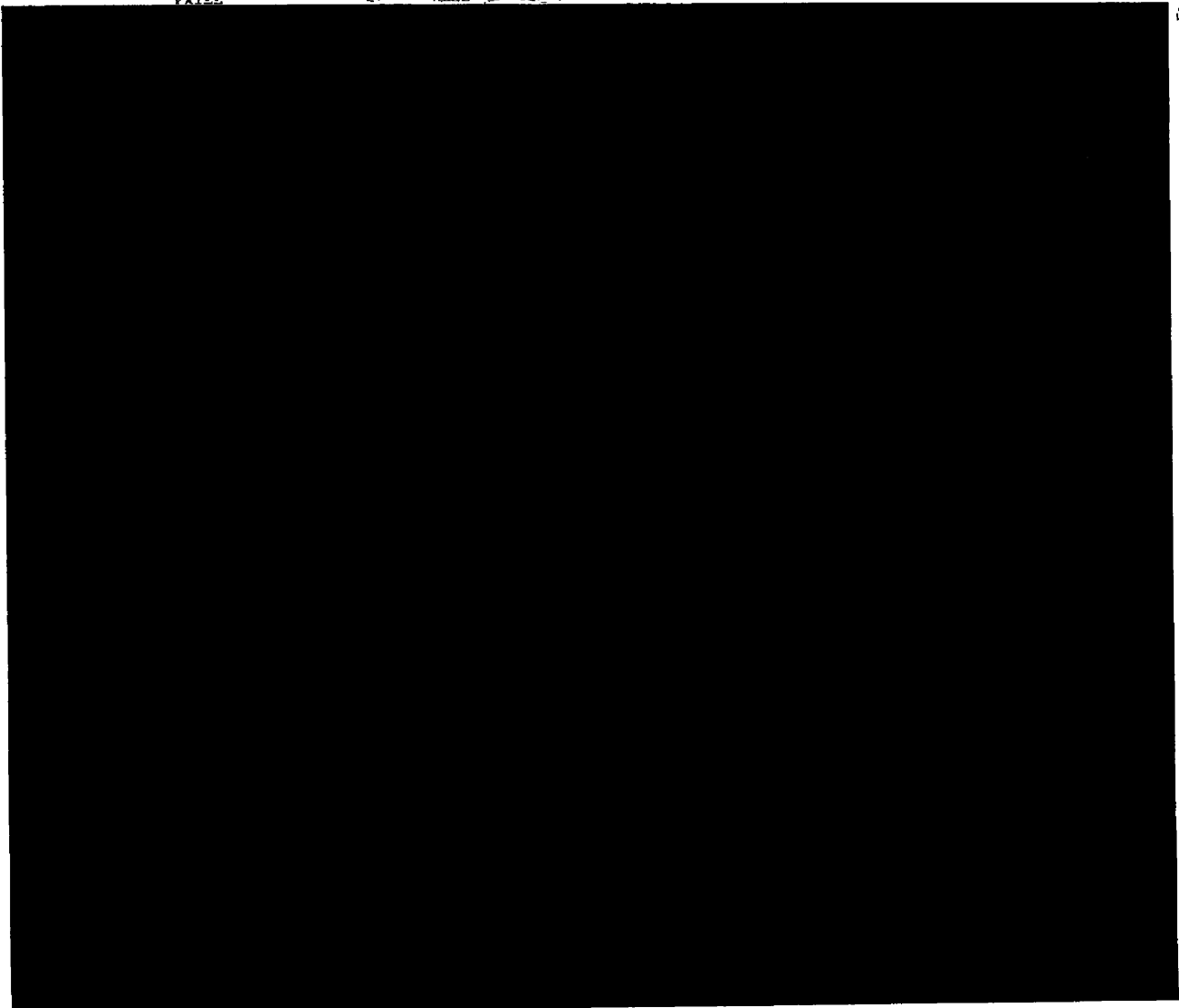
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 7

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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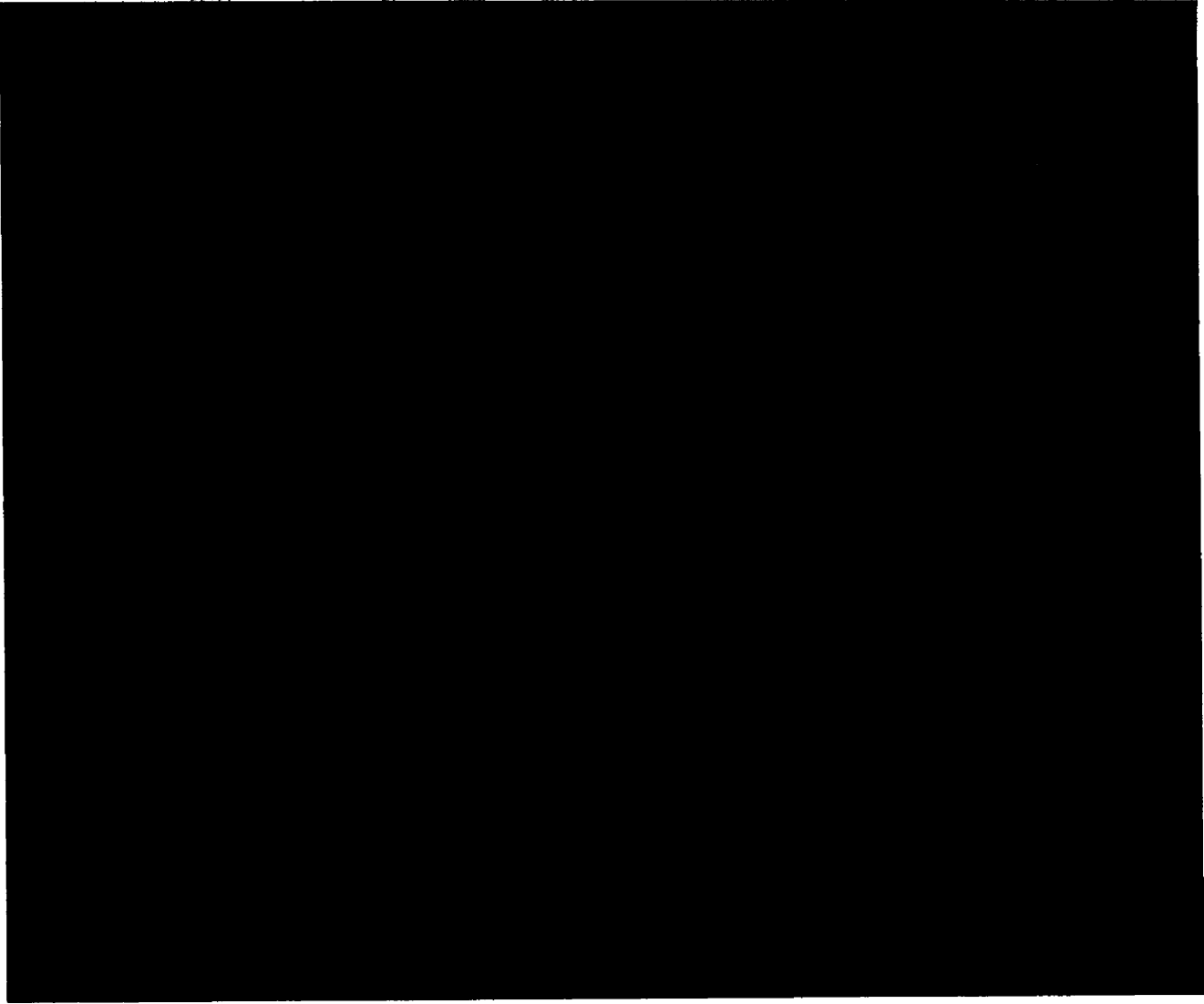


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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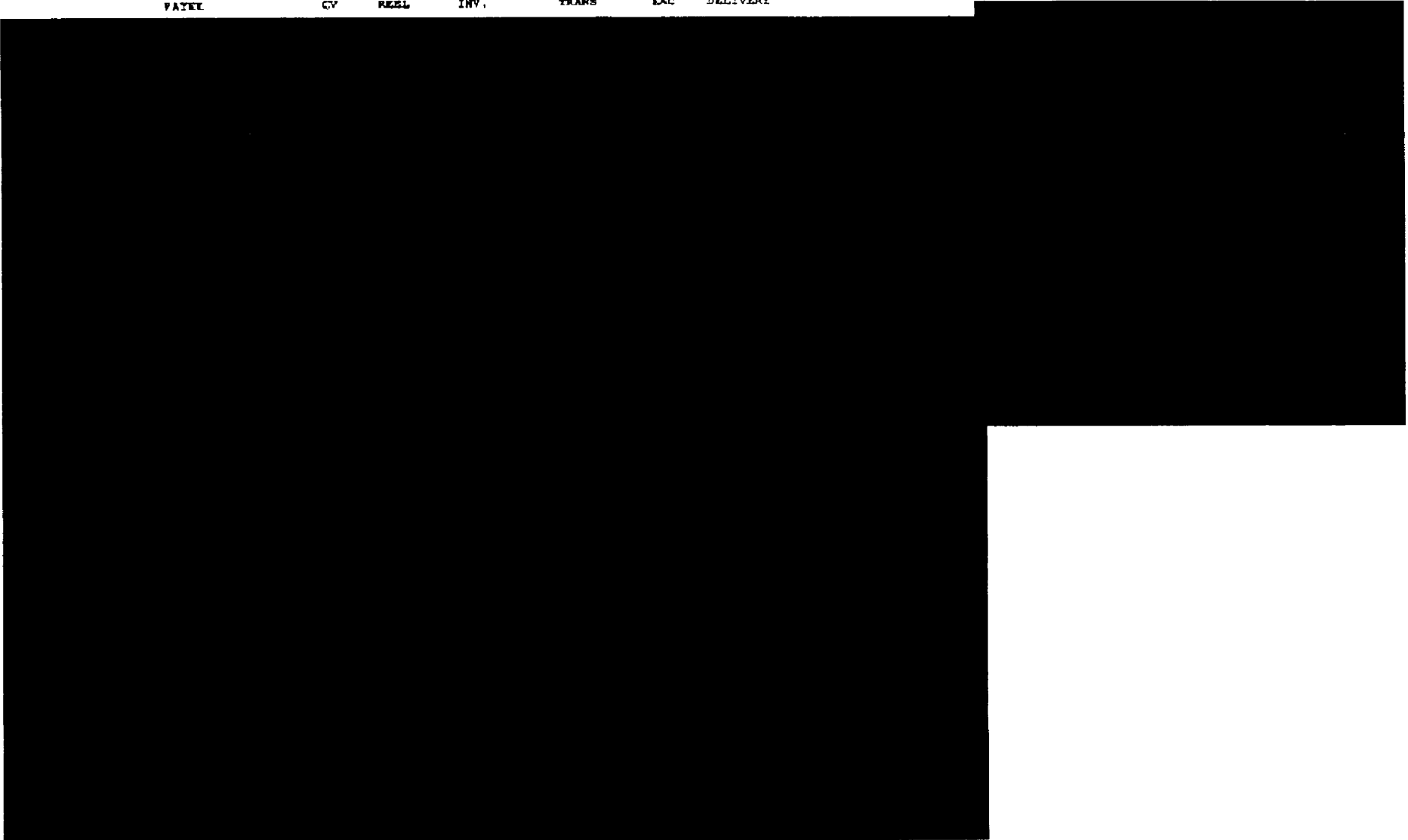
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 9

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	PAYEE		CV	REEL INV.	TRANS	EAC	DELIVERY	

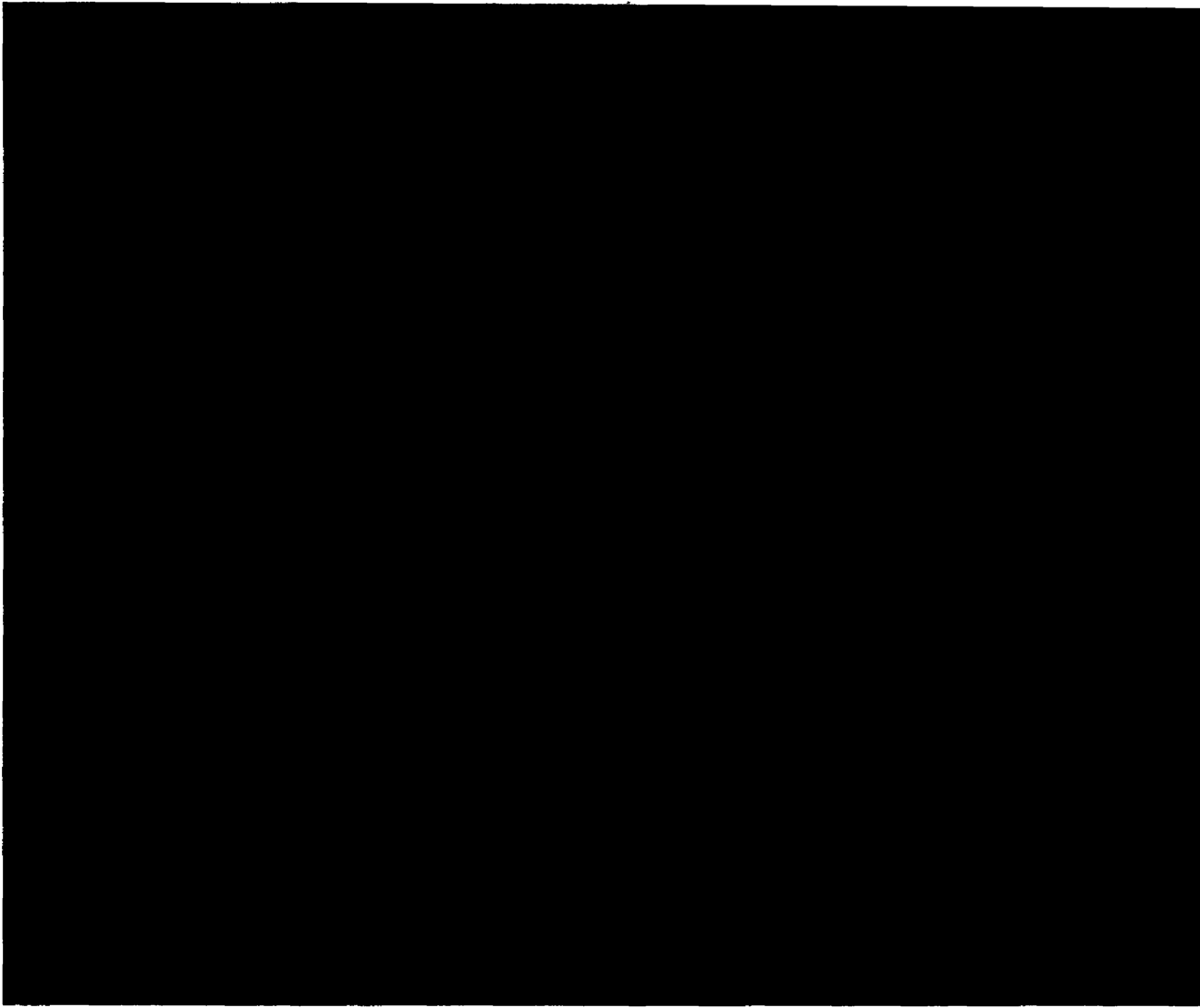


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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	PAYEE		CV	REEL INV	TRANS	EAC	DELIVERY	



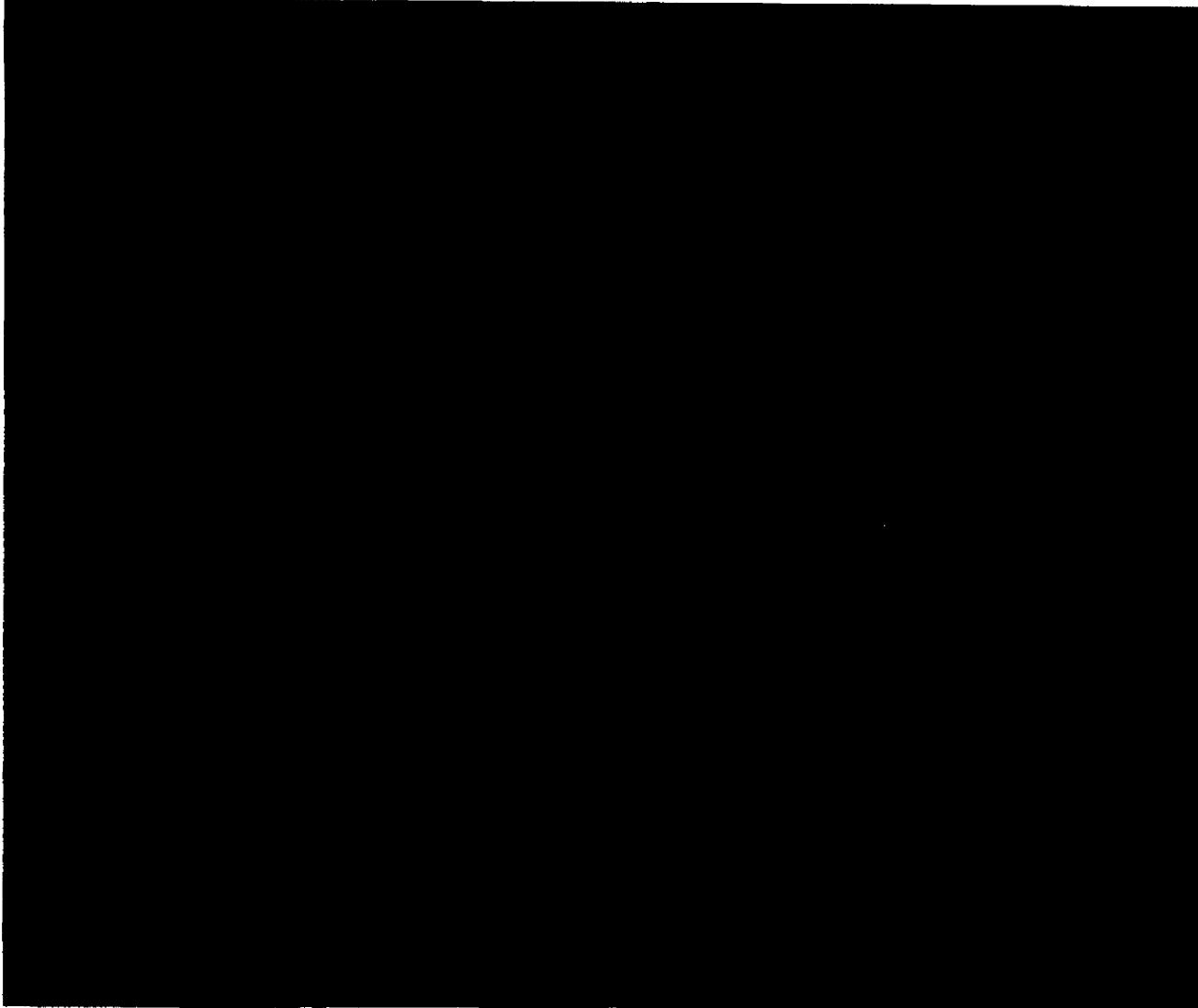
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 11

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
	INVOICE		INVOICE	REF	REF	REF	PLANT	
	PAYEE		CV	REEL	INV	TRANS	EAC	DELIVERY



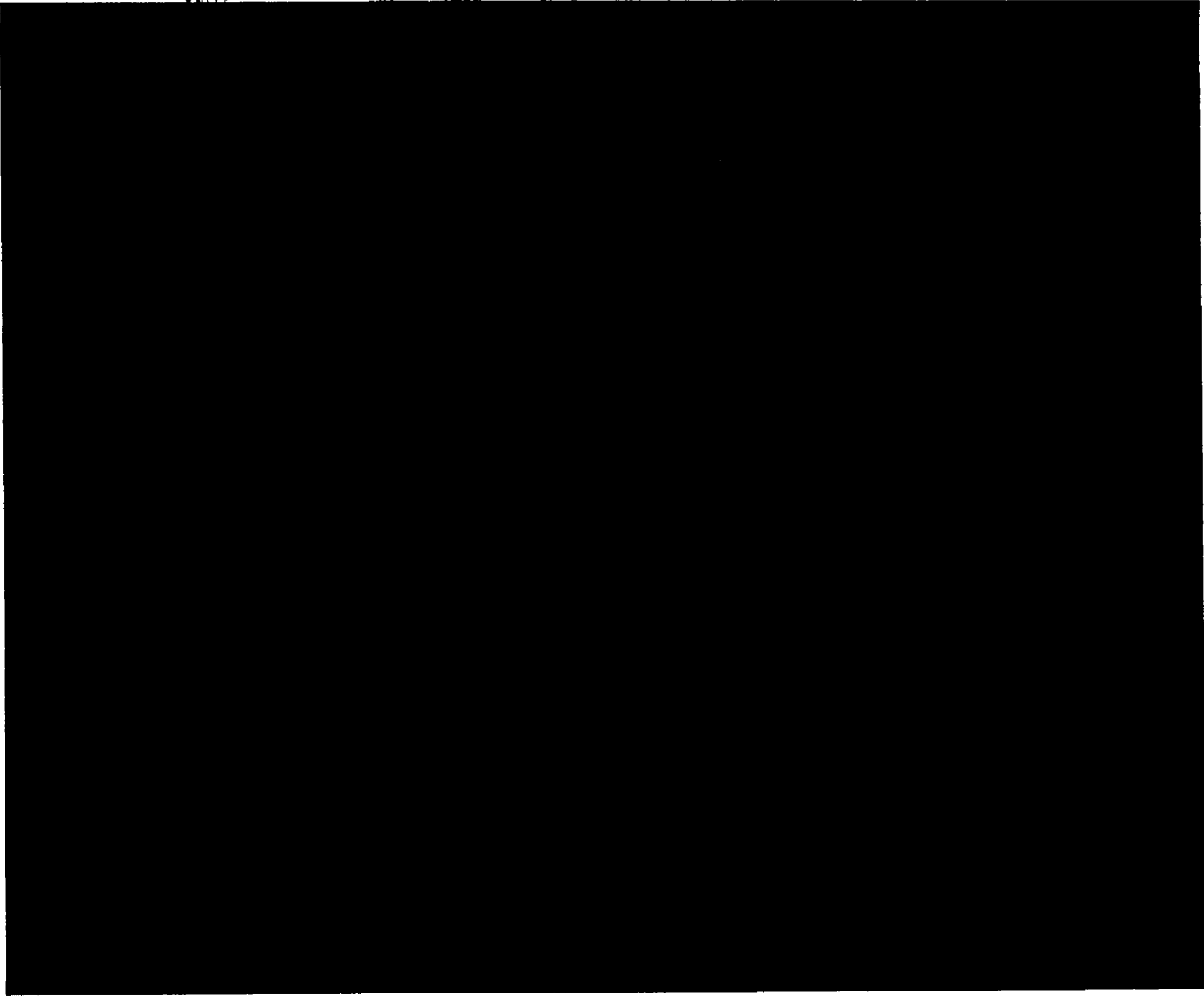
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
INVOICE	INVOICE	INVOICE	REF	REF	REF	PLANT	PO	DELIVERYST
PLANT	INVOICE	INVOICE	REF	REF	REF	PLANT	PO	DELIVERYST
			REF	REF	REF	PLANT	PO	DELIVERYST
			REF	REF	REF	PLANT	PO	DELIVERYST



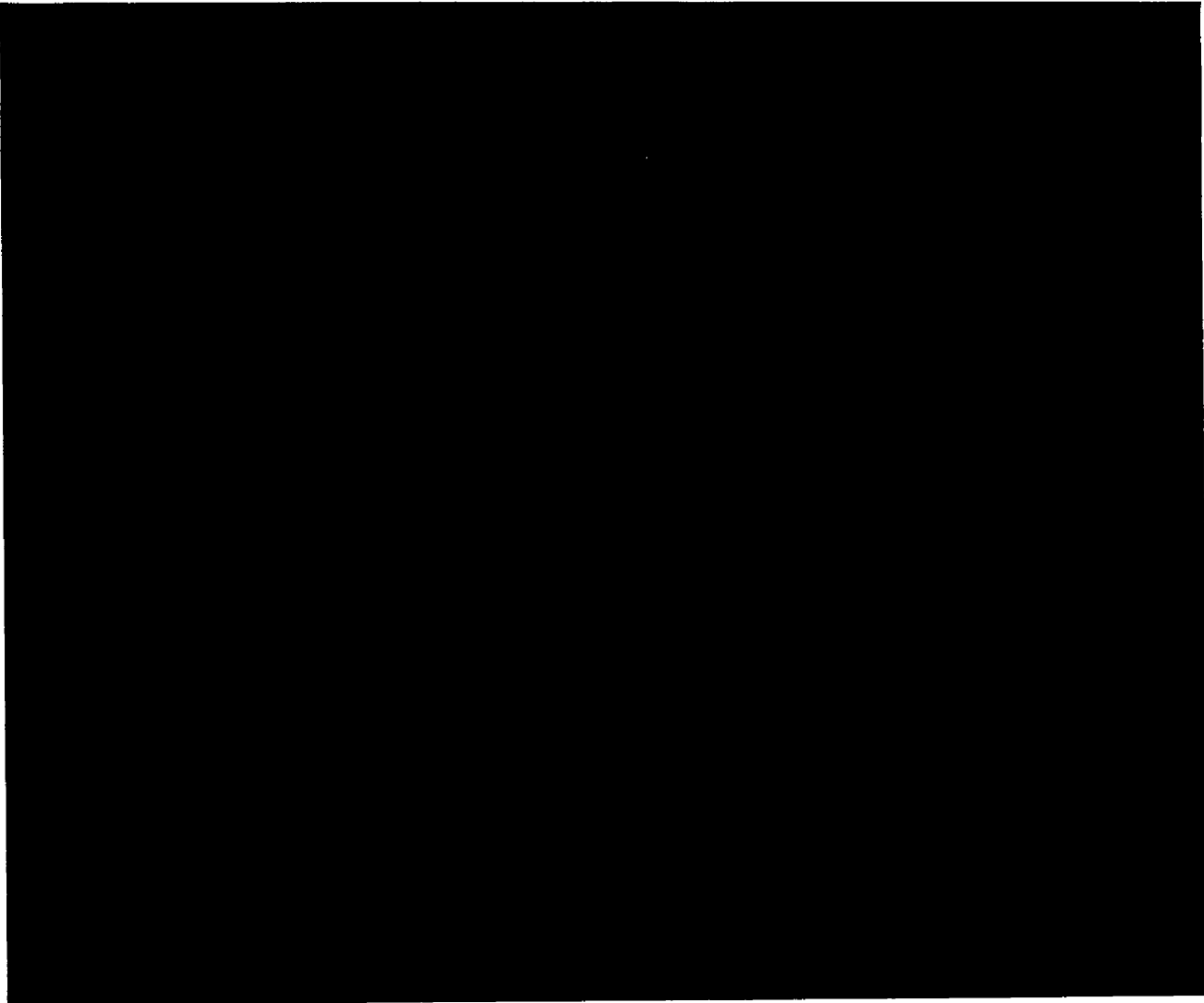
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 1966 TO DECEMBER 1967

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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT			BATER		DESCRIPTION		RECEIPT	METER
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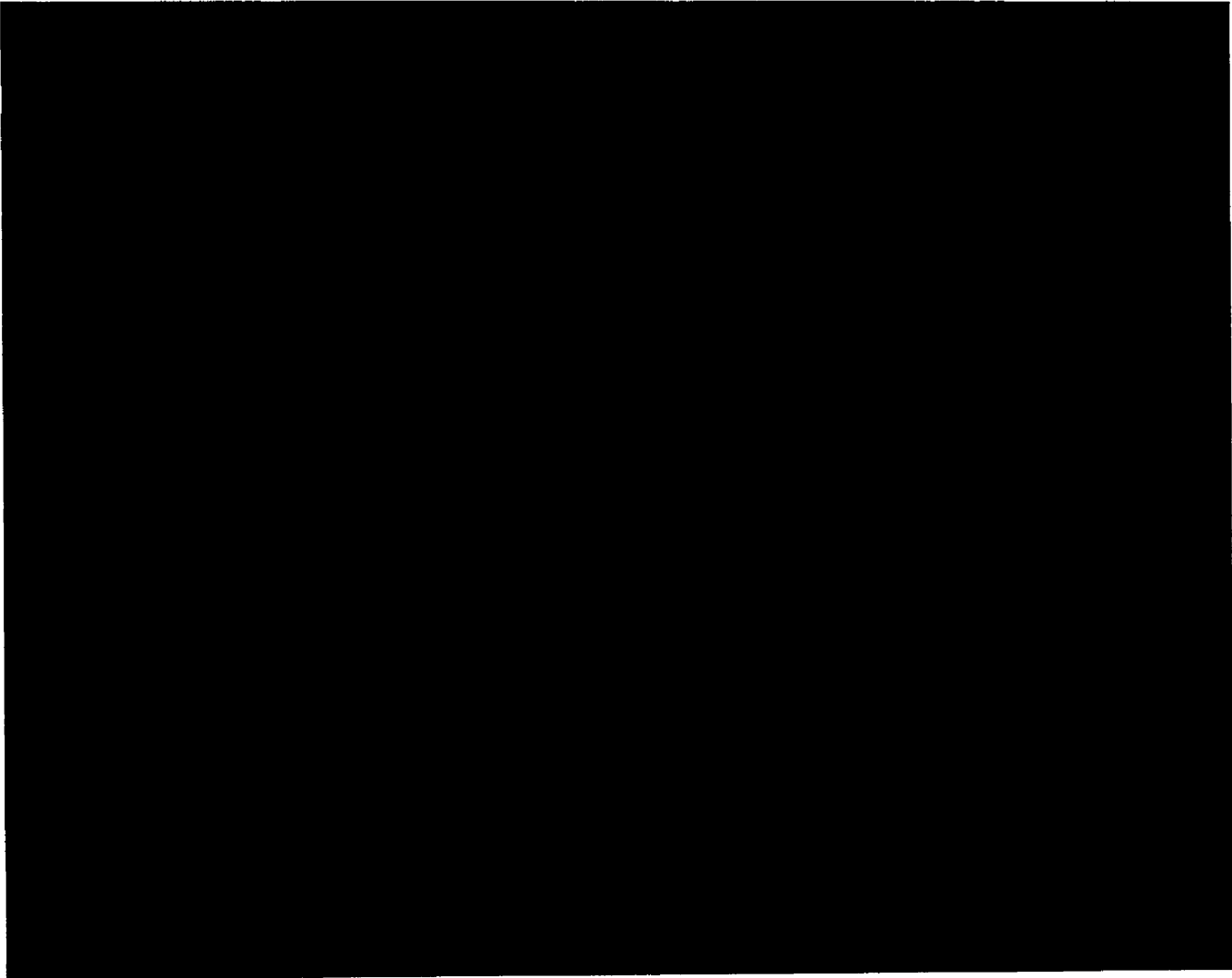


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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ACCOUNT	LOCATION	SOURCE	COFY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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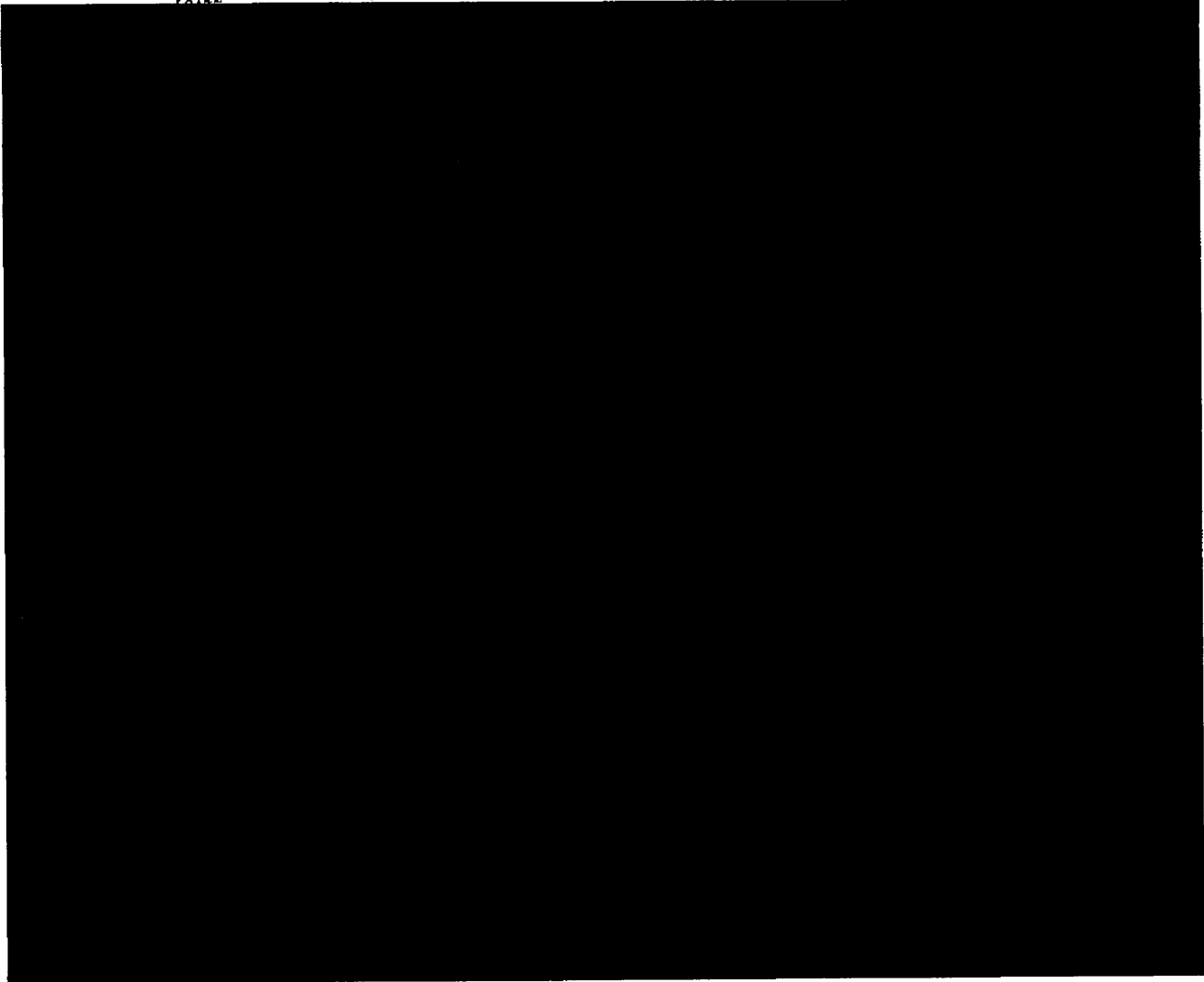


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BRICE	DESCRIPTION	DESC2	VENDOR
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	PAYEE		CV	REEL INV.	TRANS	EAC	DELIVERY	



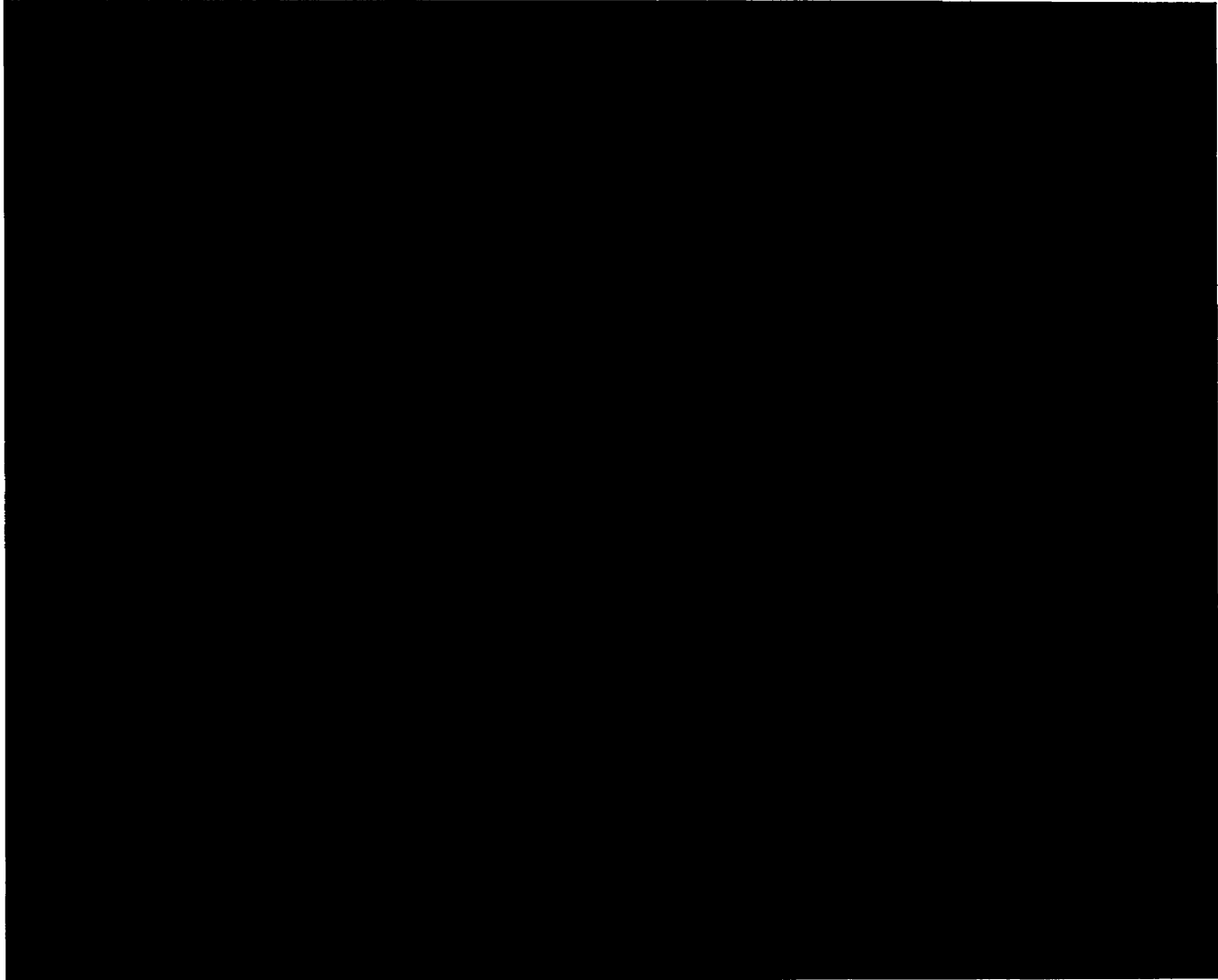
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FLORIDA POWER AND LIGHT COMPANY  
KAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 16

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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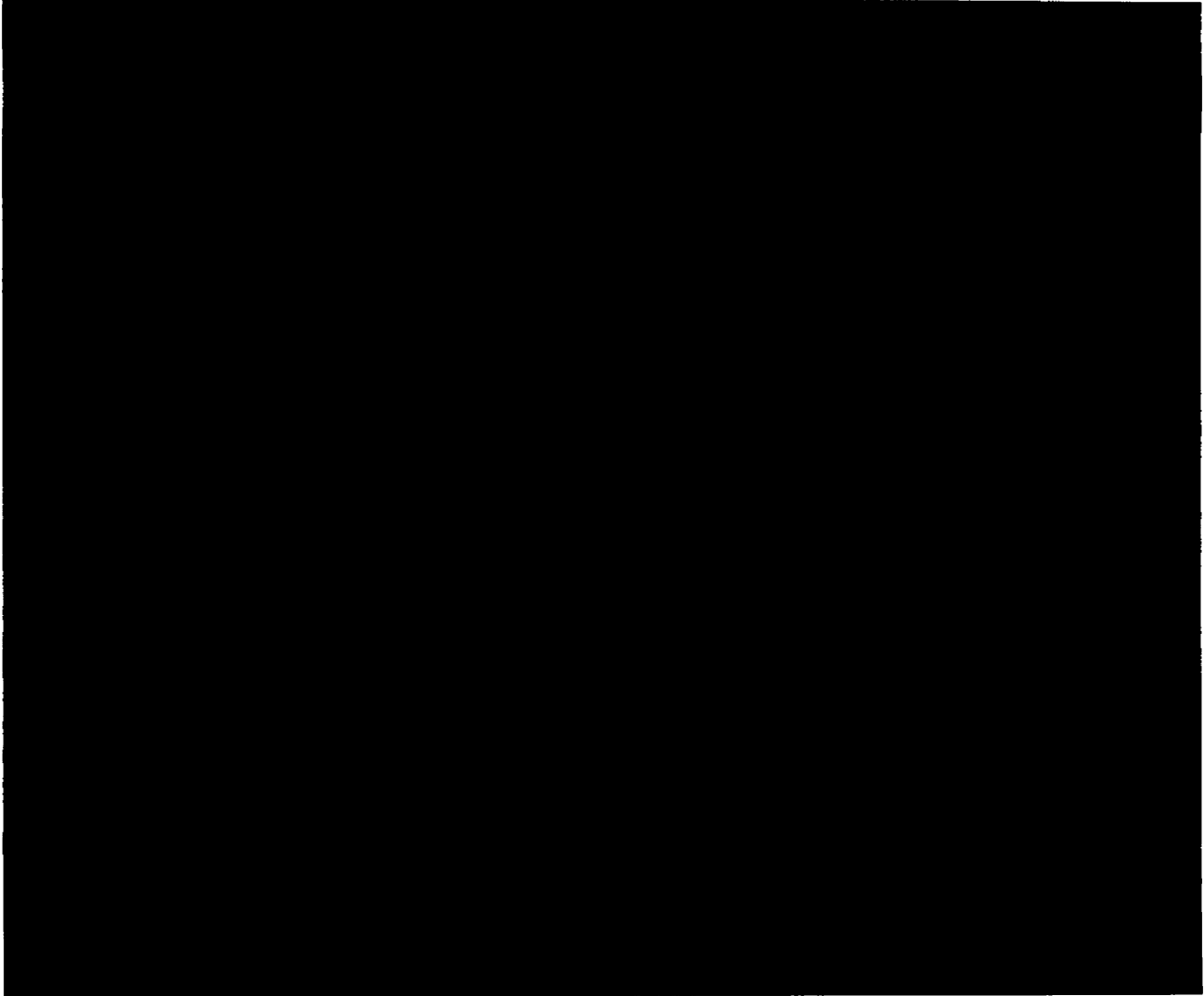


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DISCZ	VENDOR
INVOICE		INVOICE	REF	REF	REF	PLANT	PO	DELIVERY
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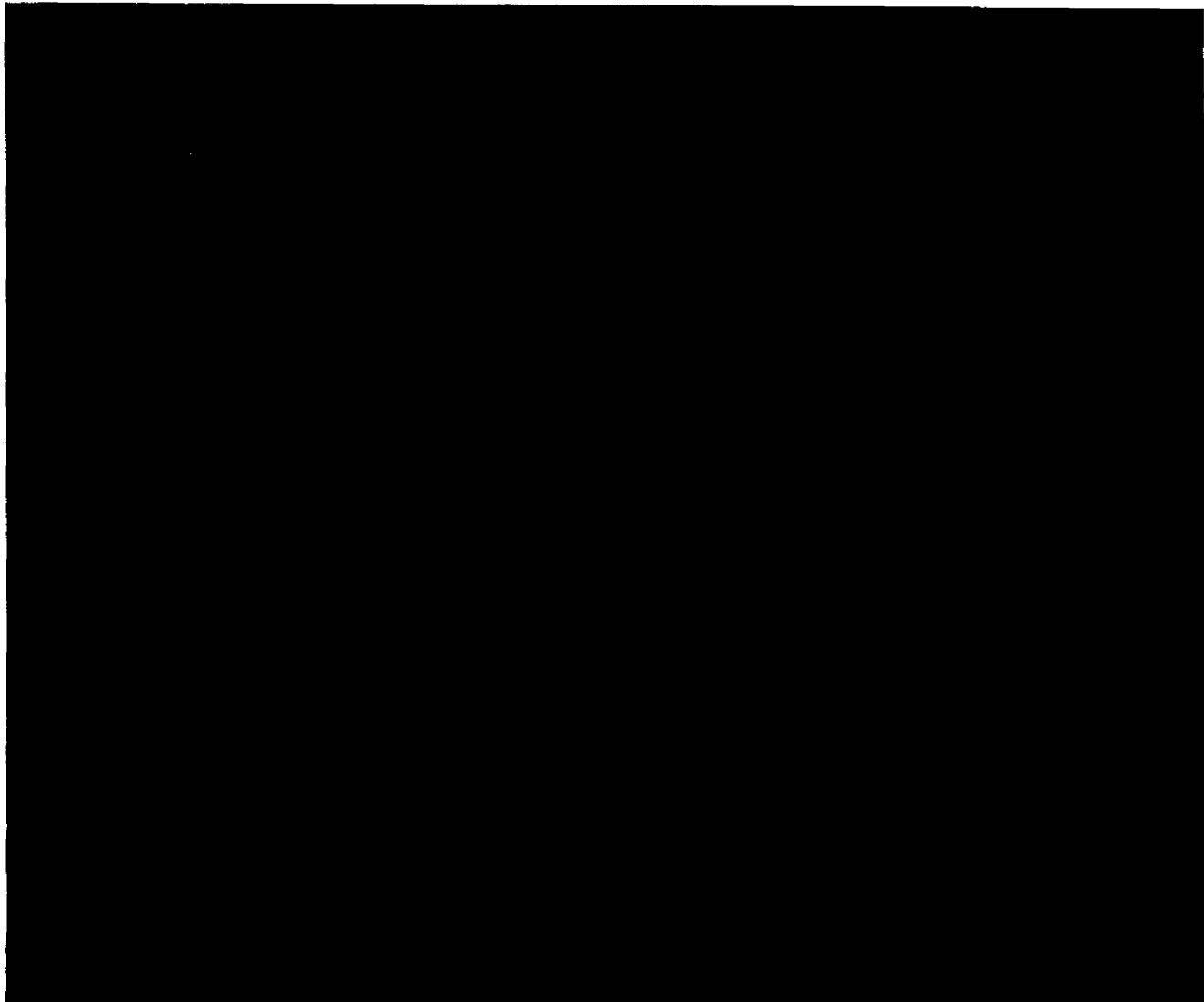
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 18

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR	
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	PAYEE		CV	REEL	INV	TRANS	EAC	DELIVERY	



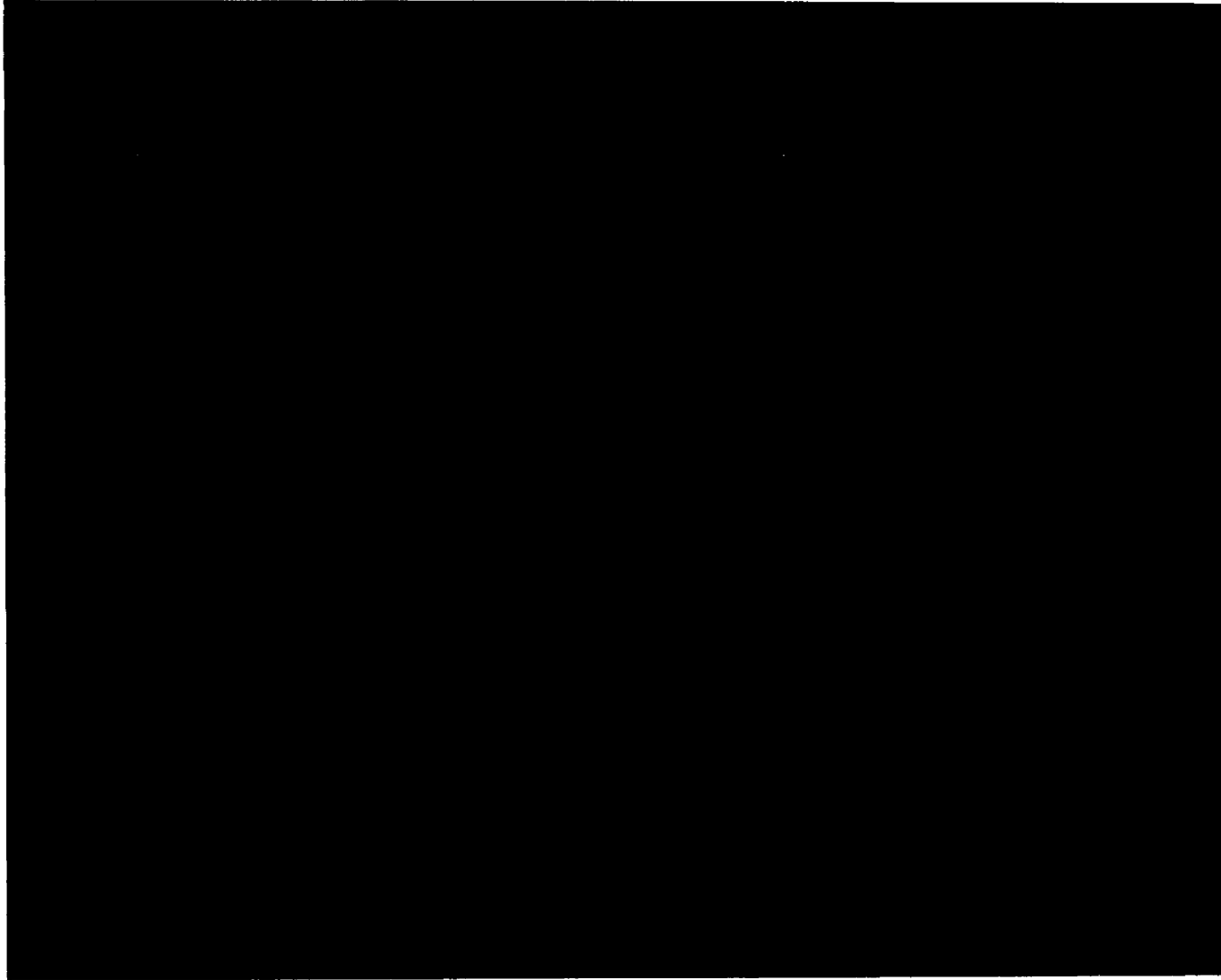
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 19

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESCR	VENDOR
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	PAYEE	CV	REEL	INV	TRANS	EAC	DELIVERE	



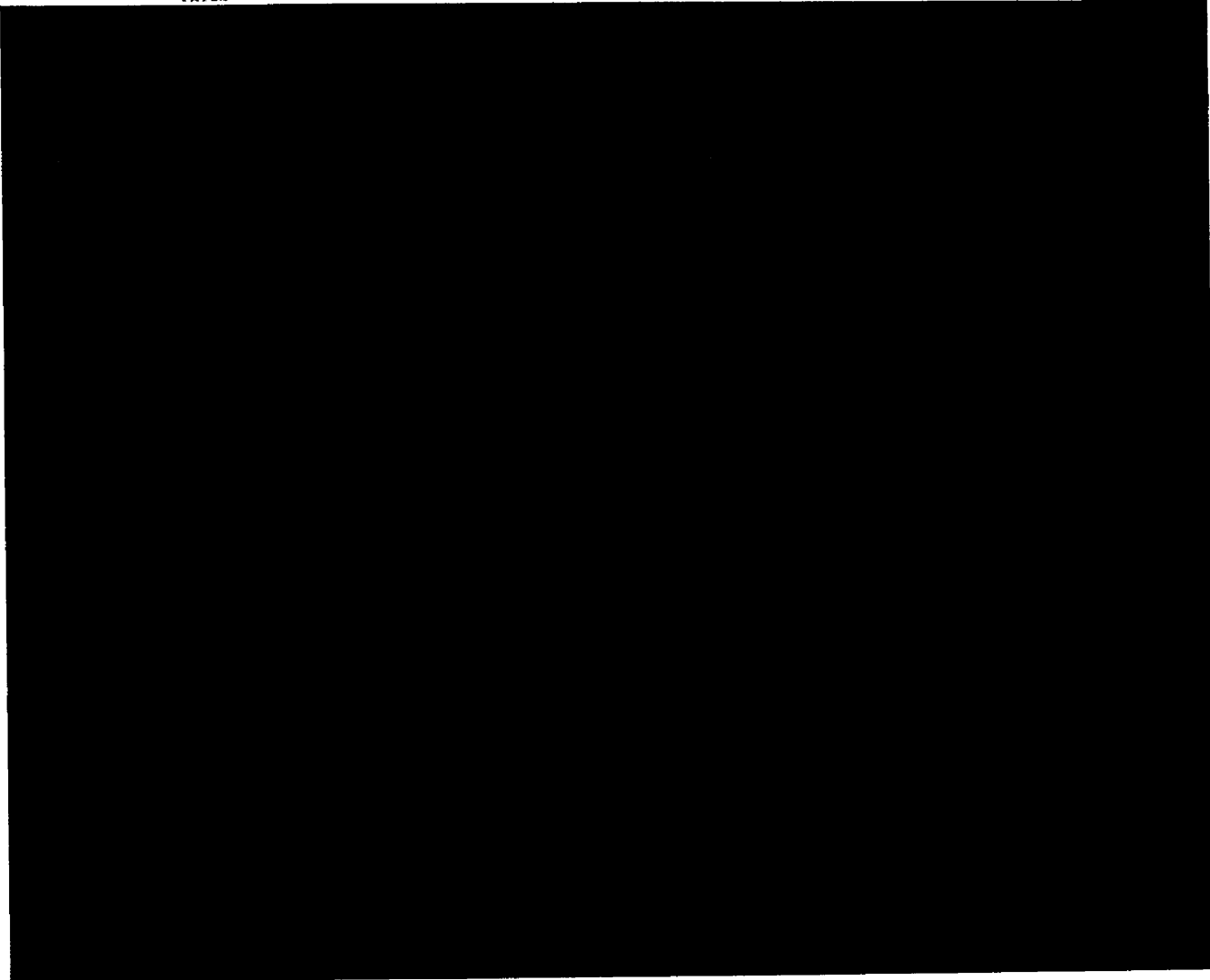
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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	INVOICE		INVOICE	REF	REF	REF	PLANT	
	PAYER		CV	REEL	INV	TRANS	LAC	DELIVERY



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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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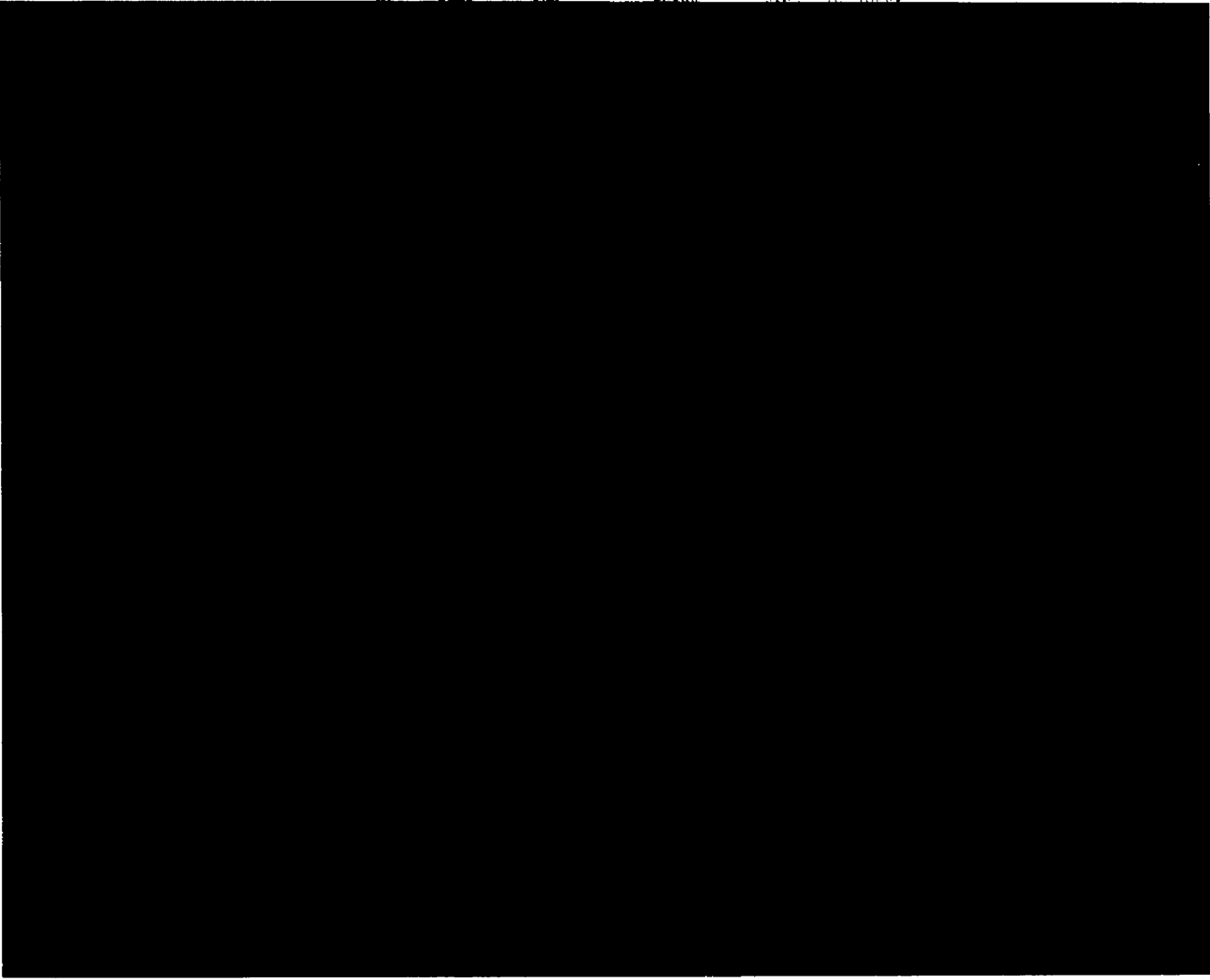


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 22

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DISC2	VENDOR
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				REF	REF	REF	PO	DELIVERYST
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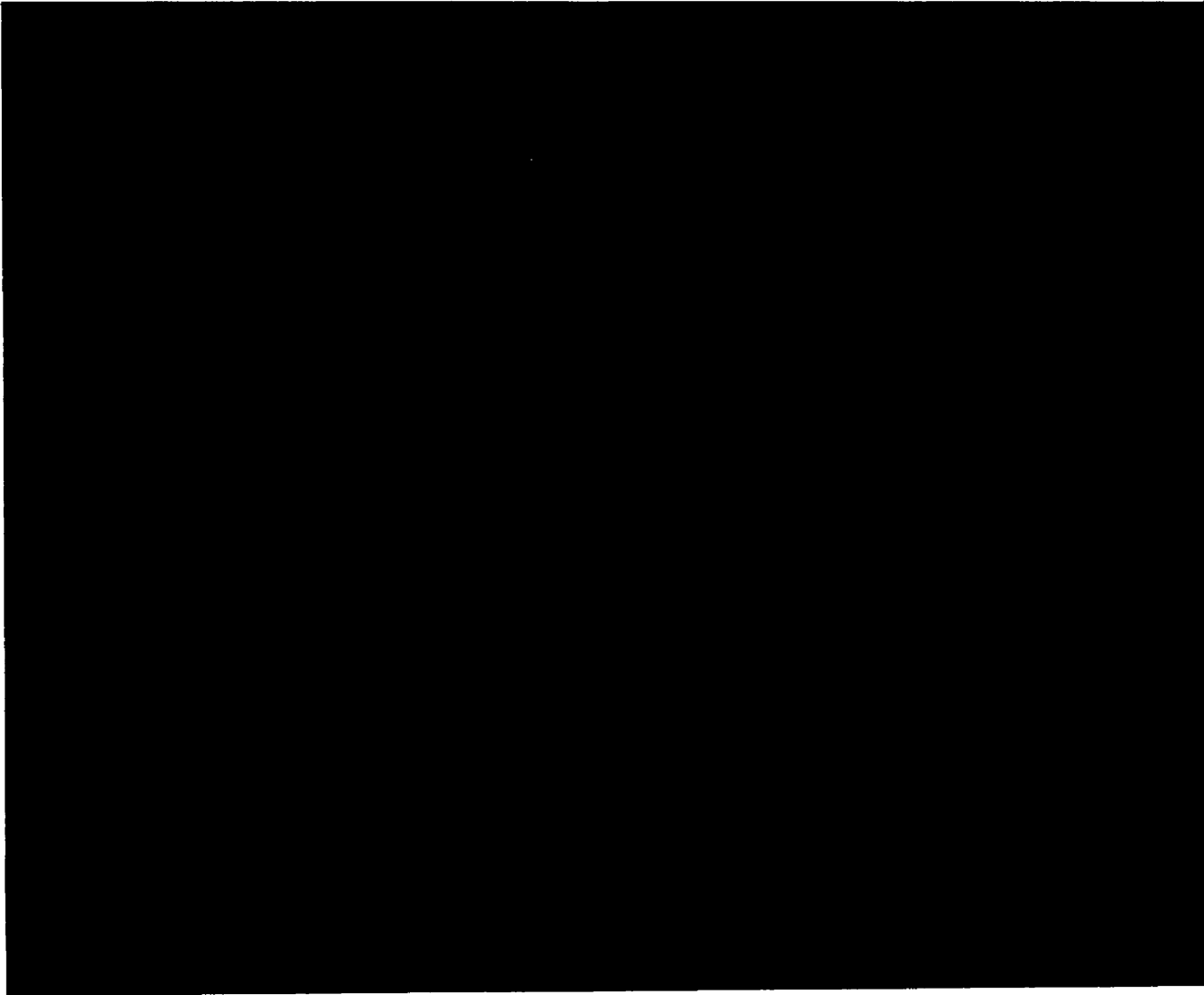


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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	PAYEE		CV	REEL INV.	TRANS	EAC	DELIVERY	



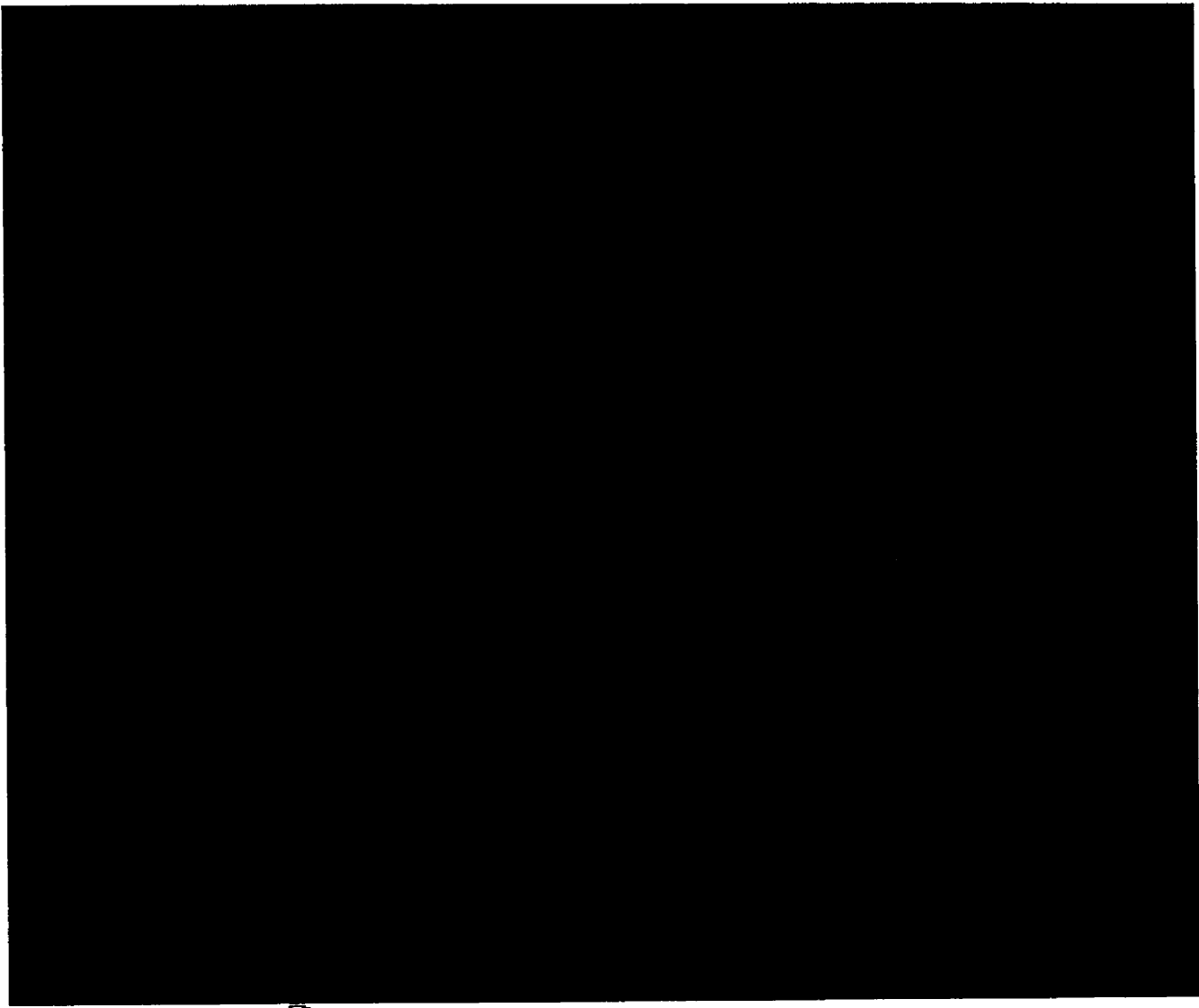
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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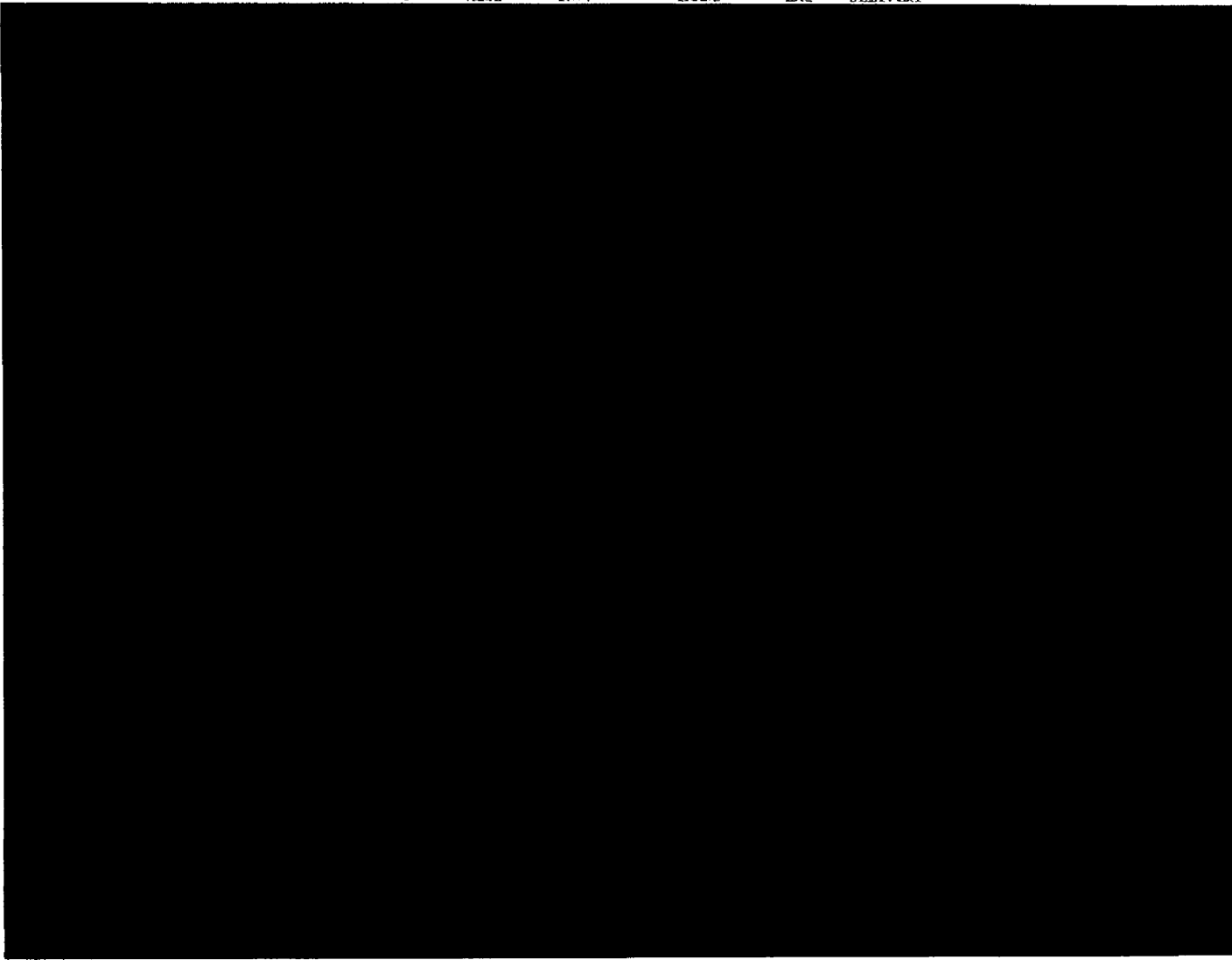


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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	INVOICE		INVOICE	REF	REF	PLANT	PO	DELIVERYST
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

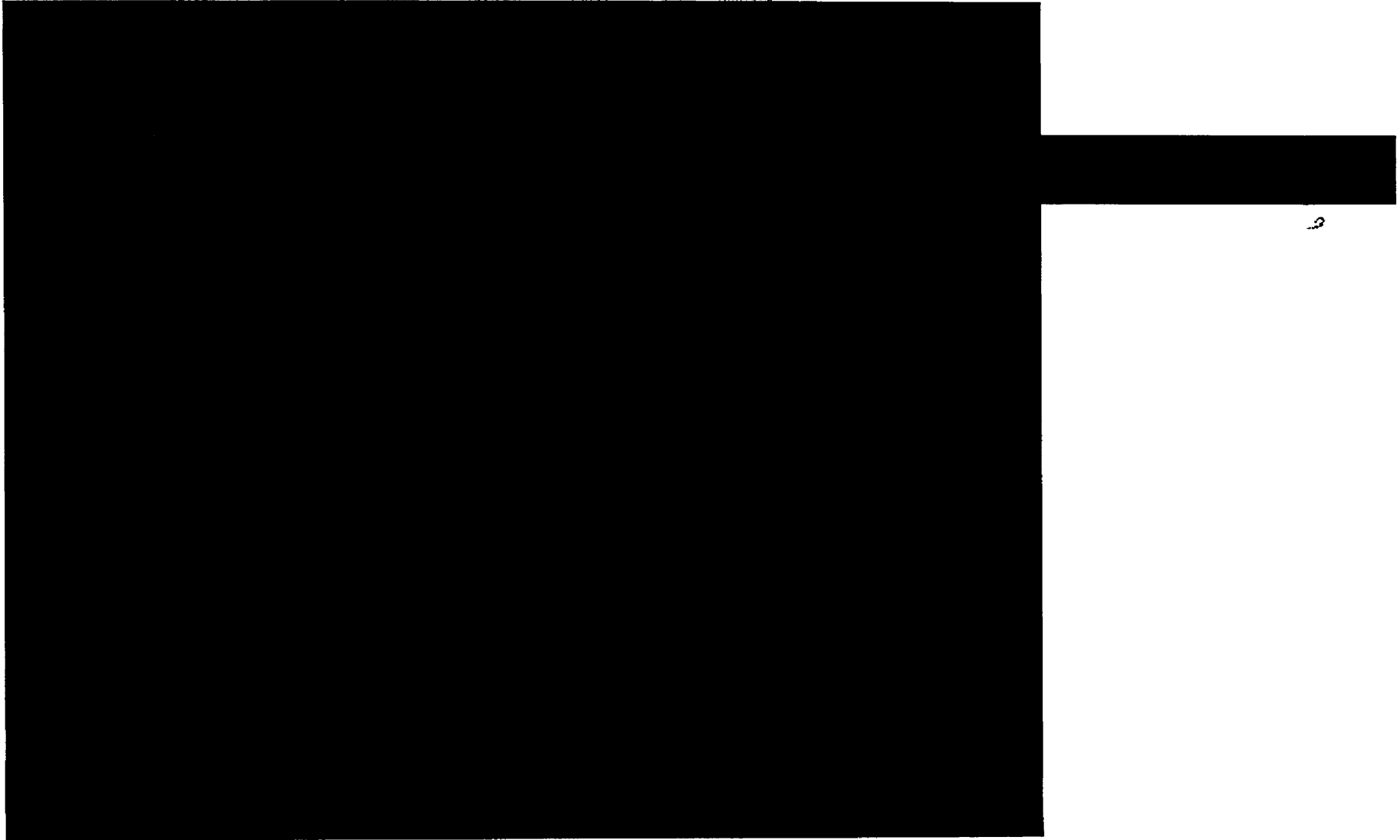
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION INVOICE	SOURCE	COPY INVOICE	AMOUNT			BATCH		DESCRIPTION	DISC2	VENDOR
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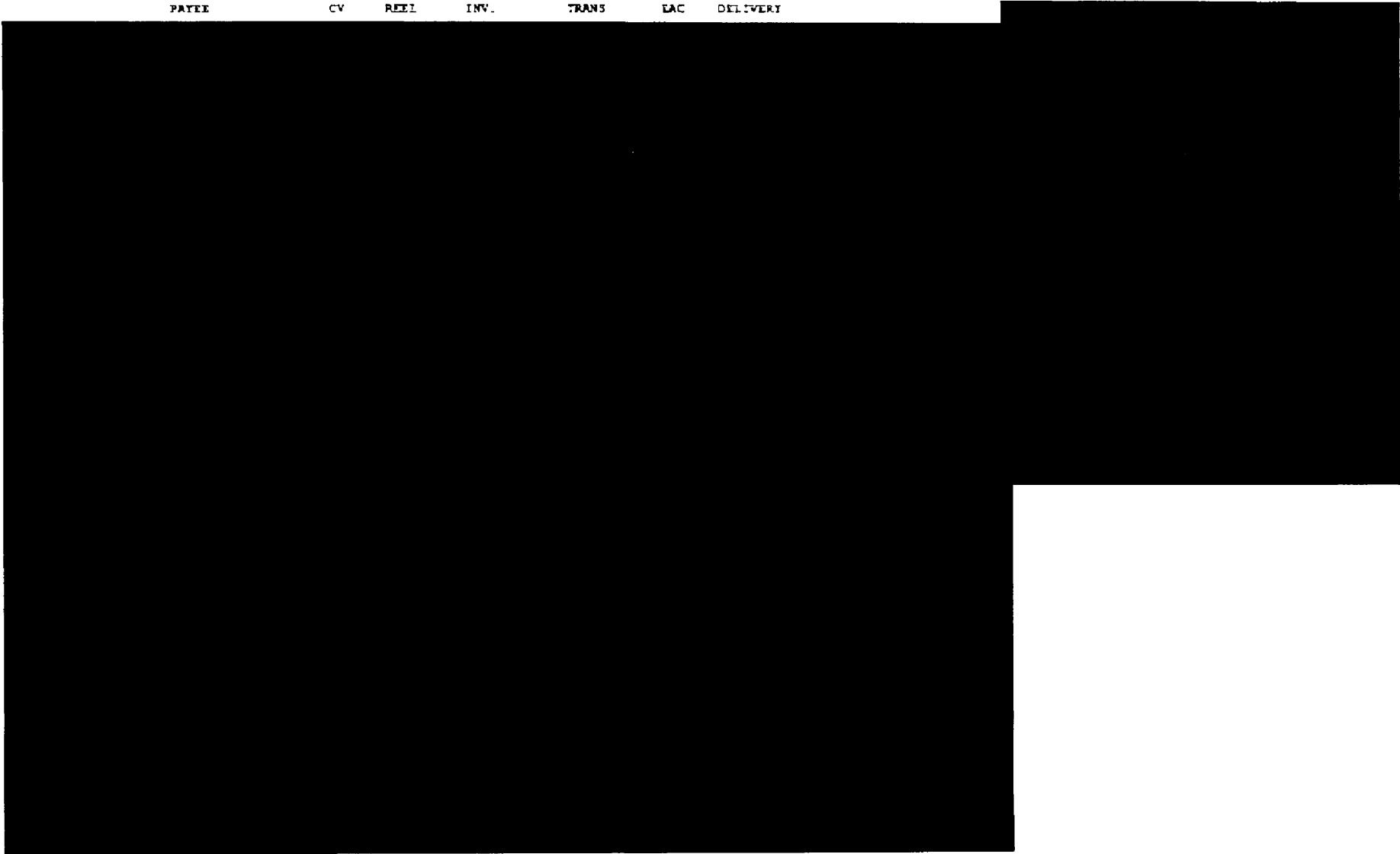
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 29

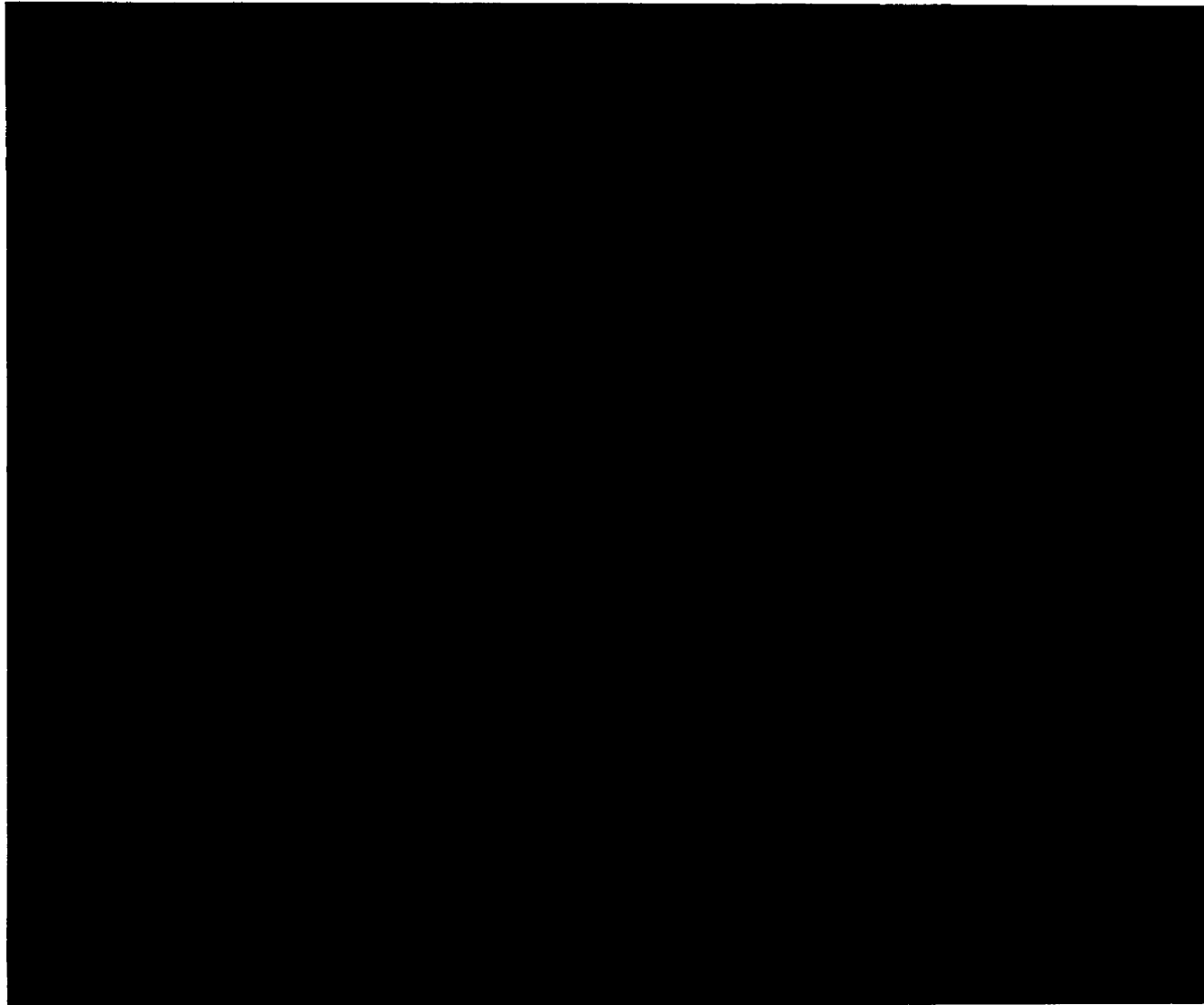
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COBY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR	
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION INVOICE	SOURCE	COPY INVOICE	REF CV	REF REEL	AMOUNT REF INF.	BATCH PLANT TRANS	DESCRIPTION FO EAC	DESC2 DELIVERYST DELIVERY	VENDOR
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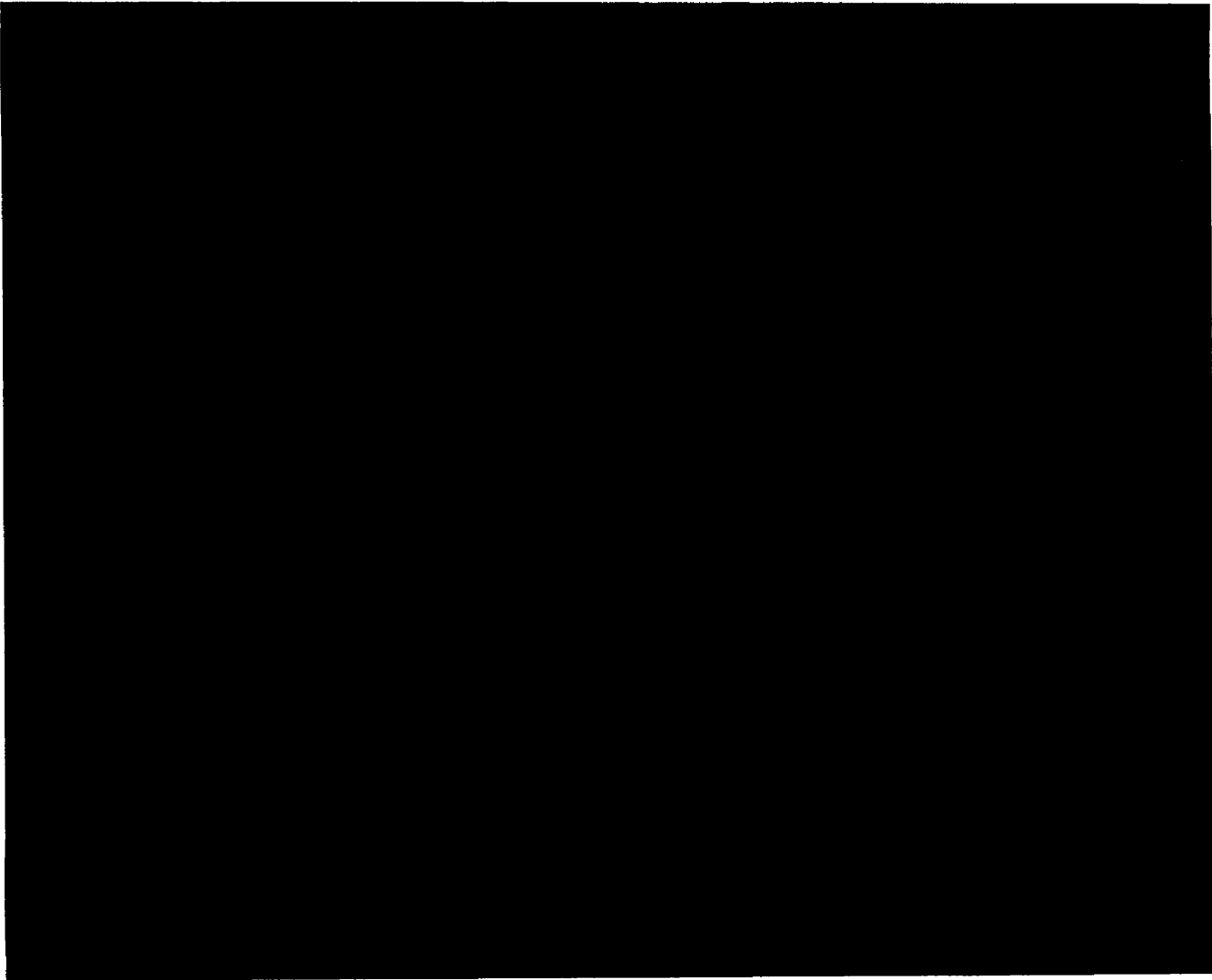
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 31

ACCOUNT	LOCATION	SOURCE	COPY	REP	REP	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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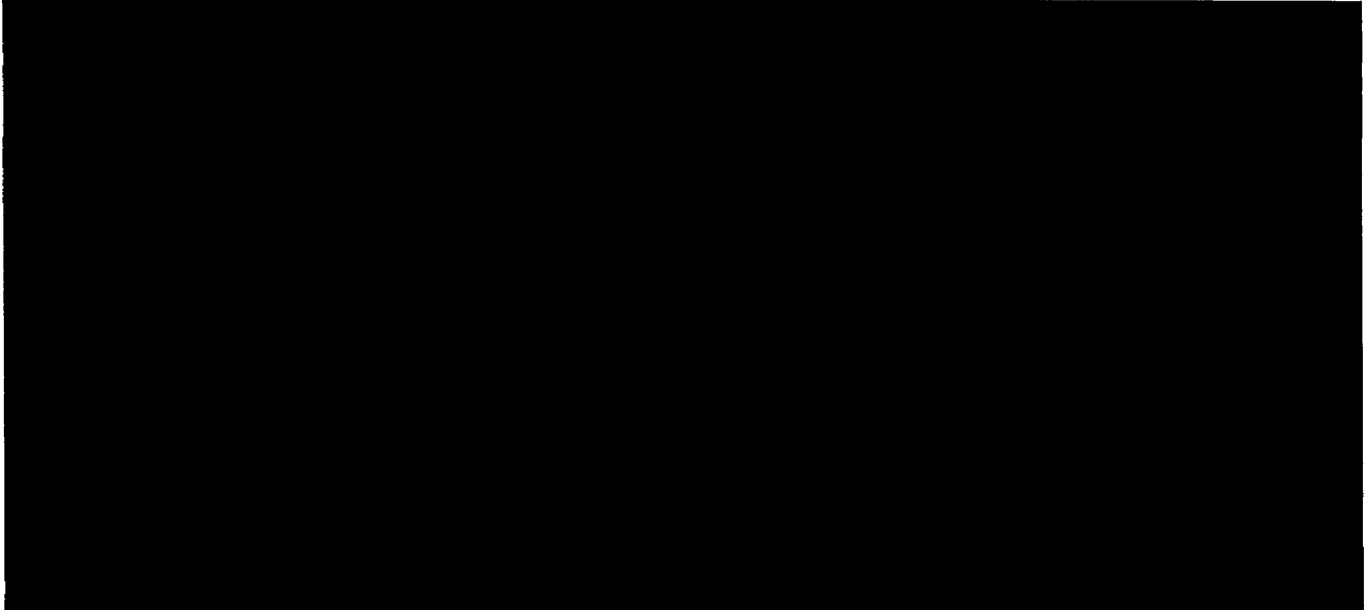


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 30

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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	PAYEE	CV	REEL	INV.	TRANS	EAC	DELIVERY	



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CUSTOMER NAME F.P.L. JOB NO. CC NO.

JOB ADDRESS Turkey Point

PLANT NO. INITIAL FORM OF PMT. TRUCK NO. Alexi CARRIER ASA TIME

DISPATCHED ARRIVE UNLOADED

QTY. SHIPPED PRODUCT DESCRIPTION UNIT PRICE AMOUNT

EXCESS TRUCK TIME (MINS)

SPECIAL INSTRUCTIONS:

RECEIVED BY: PRINT NAME SIGNATURE

DRIVER'S SIGNATURE

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CUSTOMER NO. [REDACTED] PO NO. [REDACTED] DATE 5/9/72 TICKET NO. 89/3455E

CUSTOMER NAME F.P.L. JOB NO. CC NO.

JOB ADDRESS Turkey Point

PLANT NO. INITIAL FORM OF PMT. TRUCK NO. Alexi CARRIER ASA TIME

DISPATCHED ARRIVE UNLOADED

QTY. SHIPPED PRODUCT DESCRIPTION UNIT PRICE AMOUNT

EXCESS TRUCK TIME (MINS)

SPECIAL INSTRUCTIONS:

RECEIVED BY: Charles Wood Charles Wood PRINT NAME SIGNATURE

CUSTOMER COPY

Purchase Order  
Revision No.  
Blanket Release



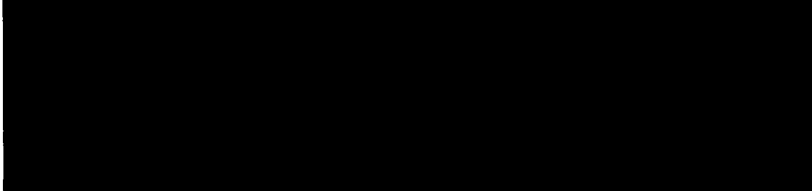
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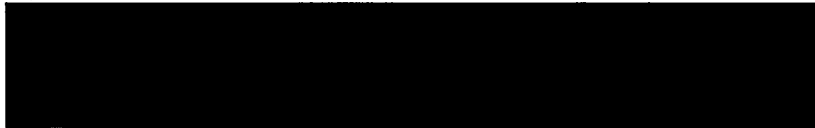
DESCRIPTION OF WORK



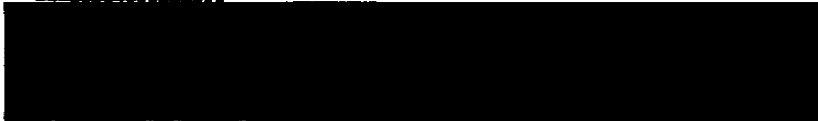
REPRESENTATIVES



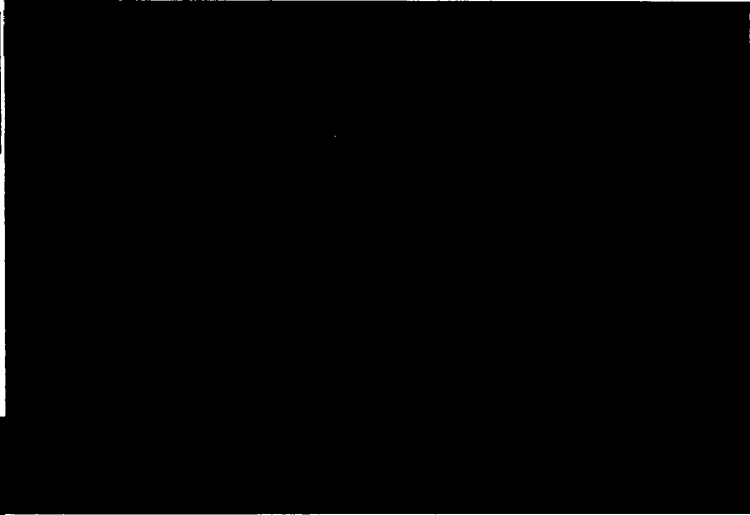
TERMS AND CONDITIONS



SCHEDULE OF COSTS



INVOICE INSTRUCTIONS



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Purchase Order  
Revision No.  
Blanket Release

Page Number: 3

EQUAL EMPLOYMENT OPPORTUNITY AND CIVIL RIGHTS

PURCHASE ORDER EXPIRATION

Unit Price Extension

Delivery Date: 08/30/02

Line	Qty	UP	Item Description	Unit Price	Extension
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Purchase Order :  
Revision No. :  
Blanket Release:

Page Number: 4

Line Qty OP Description Unit Price Extension

Delivery Date: 02/15/03

PO Previous Total :  
Revision Net Change:

Authorized Signature

Order Not to Exceed:

Total of Purchase Order: \*

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43-178-1/1-1

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Purchase Order  
Revision No.  
Blanket Release



Page Number: 4

Line	Qty	U	Description	Unit Price	Extension
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Delivery Date: 02/15/03

PO Previous Total :	
Revision Net Change:	1,868.00-

Authorized Signature

Order Not to Exceed:



\*\*\* End of Purchase Order \*\*\*



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33-1871-1

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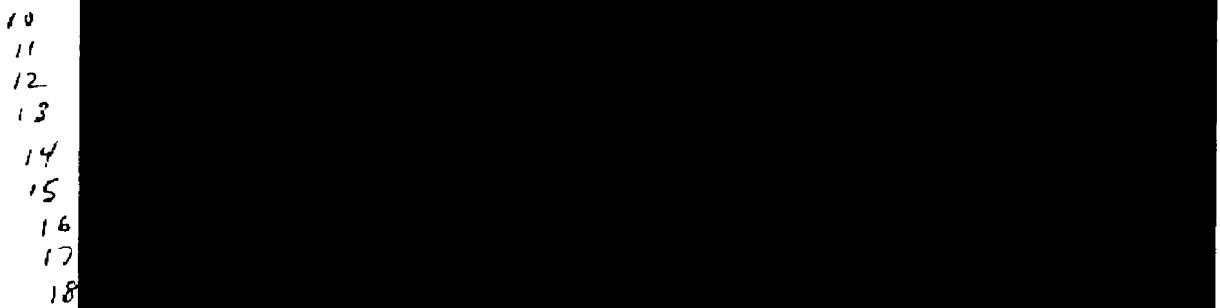
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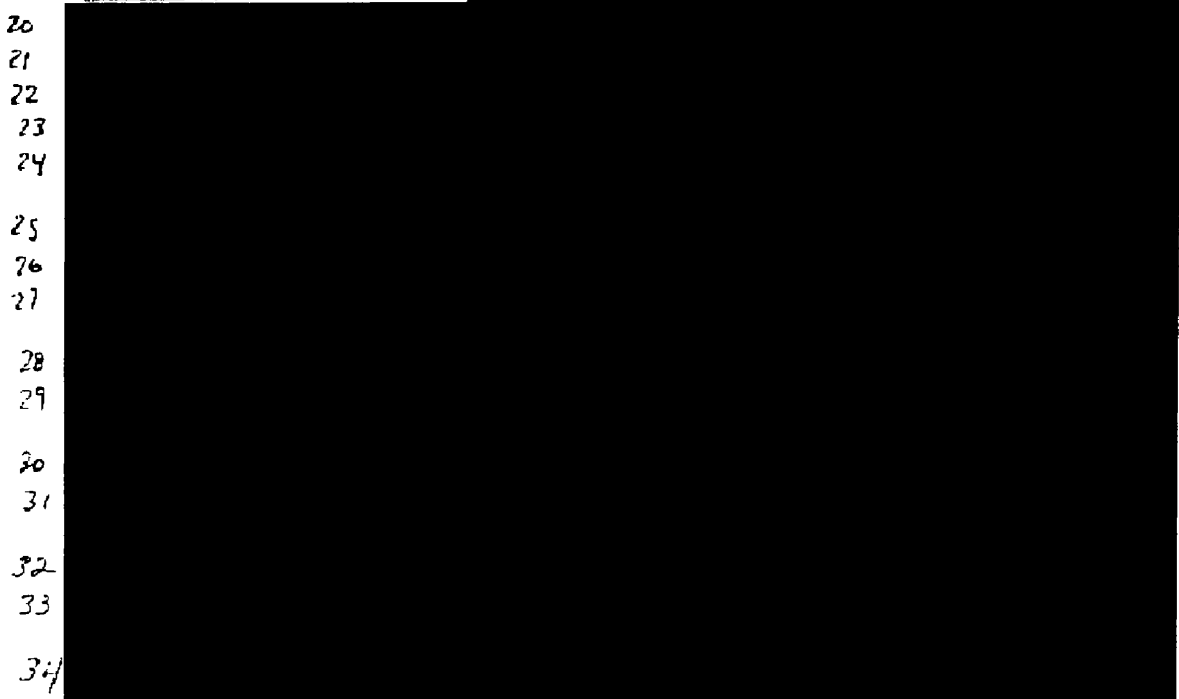
Q. [Redacted]

- a. [Redacted]
- b. [Redacted]
- c. [Redacted]
- d. [Redacted]
- e. [Redacted]
- f. [Redacted]

9 A. Fossil Units:



19 Transmission and Distribution



1 GENERAL -

In Order PSC 02-1484-FOF-EI the company received approval to recover through the fuel clause "incremental operating and maintenance expenses incurred for the purpose of initiating and/or maintaining a new or expanded non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for its retail customers each year until December 31, 2006, or the time of the utility's next rate proceeding, whichever comes first" The Order explains that the "base period for determining incremental expenses is the year 2001 , except for utilities with rates approved based on Minimum Filing Requirements (MFR) in rate reviews conducted since 2001, in which case the projected rate year is the base period (using projected expenses) " See wp 45-7

FPL's projected test year was 2002 so the base year for determining incremental hedging expenses is 2002

In Order PSC 02-1761-FOF-EI , the parties stipulated that the company's actual and estimated expenditures of \$3,278,147 for incremental costs for 2002 and 2003 were reasonable This amount is made up of Estimated Actuals for August 01 - December 02 of \$2,748,147 and the Estimated for 2003 of \$530,000 These amounts were reduced by an amount of \$250,000 included in the base year See wp 45-7/1, 45-8 and 45-8/2

2 BASE YEAR AMOUNT / BUDGET AND ACTUAL REVIEW -

3 The company has included \$2,726,053.87 of incremental hedging expenses in the filing for 2002 These amounts represent actuals from August 2001 - December 2002 See below for audit of these costs

4 The budget for EMT for 2001, 2002 and 2003 was provided [redacted] If the rates were set based on the budget amount, it does not appear to be proper that the company would be allowed to recover additional amounts through the clause wp 45-2

5 The company has included an estimate of \$530,000 of incremental expenses for 2003 These include estimates for 4 new positions See wp 45-4 As of the 1st quarter of 2003 the company has hired two of these positions, the Quantitative Analyst and a Senior Financial Trader

6 [redacted] These amounts were traced to workpapers in the MFR audit See wp 45-8 pg 8 and 45-2/1-4

7 Detail for the Contractor and Professional Services for actual and budget was requested, See 45-2/1-3 - 45-2/1-5 A report by vendor for actuals and budget was provided for 01, 02 and 03

8 In 02 the actuals for the fuel clause were agreed to wp 45-9, 45-10 this includes actuals from Aug 01- Dec 02 The budget figure in 02 related to hedging is 250,000 wp 45-9 and 45-10

9 [redacted] The company provided invoices, contracts in order to determine if any of these relate to hedging. It does not appear that these actuals relate to hedging, but the amounts were over budget [redacted] *not responsible for audit of the actuals*  
10 The company provided explanations for the decreases in EMT's budget from 01 to 02 and 02 to 03 [redacted] *for internal copy 1/2004 see 2/2/04 RE: 1/2004*

11 Detail for the Salaries by employee for actual/ budget was requested See wp 45-2/2

12 Interviews were performed for specific positions in 2002 and the new positions in 2003. See wp 45-2/2-5

3 AUDIT OF ACTUAL COSTS -

13 The company has included \$2,726,053.87 of incremental hedging expenses in the filing for 2002. These amounts represent actuals from August 2001 - December 2002 See wp 45-9 for listing that totals the amount in filing

14 Section 45-5 details costs for Dean and Company which include fuel forecasting and fuel hedging plan development costs

15 Section 45-6 details costs for Iconnix Iconnix supports the design, development and testing of the Enterprise Hedging

16 Initiative (system enhancements)

17 Section 45-10 shows a FINS report which details all charges for hedging- Account 501 115 by source code This was reconciled to wp 45-9 Charges were selected for testing invoices were reviewed and traced to the contracts

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		DEC-YTD			
		A	B45.2	C	D
Expense Type	EAC Group	ACTUAL 2001	BUDGET 2001	VARIANCE 2001	VARIANCE % 2001
O&M BASE	a. Salaries & Wages				
	b. Employee Related Expenses				
	c. Contractors & Professional Services				
	d. Technology Expenditures				
	e. Equip. Material & Supplies Expenditures				
O&M CAPACITY	f. Office & Facilities Administration				
	g. Miscellaneous Expenditures				
	EAC Total				
	h. Miscellaneous Expenditures				
	EAC Total				
O&M NON-RECOVERABLE FUEL	i. Salaries & Wages				
	j. Employee Related Expenses				
	k. Contractors & Professional Services				
	l. Technology Expenditures				
	m. Office & Facilities Administration				
O&M Expenses	n. Miscellaneous Expenditures				
	EAC Total				
	o. Salaries & Wages				
	p. Employee Related Expenses				
	q. Contractors & Professional Services				
r. Technology Expenditures					
s. Equip. Material & Supplies Expenditures					
t. Office & Facilities Administration					
u. Miscellaneous Expenditures					
EAC Total					

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00306 FCR







Request 3 (item 2)

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FSC Audit - 2003 (O&M) & Hedging Costs

Expense Type	EAC Group	BUDGET 2001	BUDGET 2002	BUDGET 2003
1. O&M BASE	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures g. Equip. Material & Supplies Expenditure j. Office & Facilities Administration k. Miscellaneous Expenditures EAC Total	45-2/1-3	45-2/1-4	45-2/1-5
4. O&M FUEL	a. Salaries & Wages b. Employee Related Expenses d. Technology Expenditures EAC Total			45-2/1-2
5. O&M CAPACITY	k. Miscellaneous Expenditures EAC Total			
9. O&M NON-RECOVERABLE FUEL	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures j. Office & Facilities Administration k. Miscellaneous Expenditures EAC Total	45-2/1-3	45-2/1-4	45-2/1-5
O&M Expenses	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures g. Equip. Material & Supplies Expenditure j. Office & Facilities Administration k. Miscellaneous Expenditures EAC Total	45-2/1-3	45-2/1-4	45-2/1-5

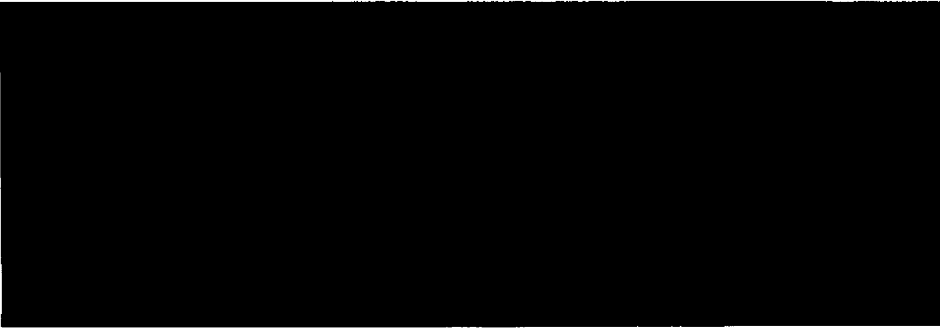
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Audit Question No. 2 part 2

Increase/Decrease in O&M for 2001 vs 2002

- a Increase in Salary
- a Decrease in Incentive
- b Increase in Emp. Relations \*
- c Decrease in Contract Labor
- d Increase in Technology \*\*
- g Decrease in Office Supplies
- j Decrease in Office Exp \*\*\*
- k Decrease in Capacity
- k Decrease in Back Office Allocation



- \* Travel, Training, Member Dues, Moving Exp. and Recruiting
- \*\* Hardware, Software, Maint., Phone Lines & Long Dist
- \*\*\* Supplies, Rental, Furniture

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Audit Question No. 3, part 2

2002-2003

Increase/<Decrease> in O&M for 2002 vs 2003

- a. Increase in Salary
- a. Increase in Salary -Fuel Hedging
- a. Decrease in Incentive
- b. Decrease in Emp Relations \*
- c. Decrease in Contract Labor
- d. Increase in Technology
- j. Decrease in Office Exp \*\*
- k. Decrease in Capacity
- k. Decrease in Back Office Allocation

[Redacted]

[Redacted]

- \* Travel, Training, Member Dues, Moving Exp, and Recruiting
- \*\* Supplies, Rental, Furniture

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ITEM NAME	ACTUAL TIME CONTRACTORS & PROFESSIONAL SERVICES	UNIT PRICE	QUANTITY	PROFESSIONAL SERVICES
FAM BASE	24X 7 hours night maintenance			Construction - As needed consulting
	Construction credit review			Just planning & forecasting services
	Transmission support study			Building Maintenance & Repair
	Local consultant expenses			Construction - As needed consultants
	Supply chain services company for the credit and design services activities			Transmission Administrative staff for credit management
	Temporary administrative staff for contracts and risk management			Transmission Administrative staff for contract department
	Building Maintenance & Repair			Construction program, 800 000 workhours/department
	Building Maintenance & Repair			User Support, Internal system development & production support
	Building Maintenance & Repair			Project related consulting services & training
	Advertising in FMS publications			
	Construction program and data warehouse			
	Construction program and data warehouse development			
	Training & education for business system			
	Low priority risk management and asset-to-market system maintenance			
	Internal system development and production support			
Internal system development and production support				
4 GEN FUEL	Fueling program consulting	45.00		
	Fueling program system development & maintenance	40.00		
	Fueling program system development & maintenance	24.00		
5 GEN NON-RECOVERABLE FUEL	Fueling program consulting	150.00		
	fuel planning			
	fuel planning & forecasting services			
	Building Maintenance & Repair			
6 GEN EXPENSES - RECAP	BASE			
	FUEL			
	NON-RECOVERABLE FUEL			
	TOTAL			

Total @ = 200,000  
 Fueling in base amount

45-9

Year - 02

→ 45-9, 45-10





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MEMORANDUM

[REDACTED]

ACTUAL 2003 DOLLARS

CONTRACTORS & PROFESSIONAL SERVICES

- \$ [REDACTED] (Includes ramp)
- \$ [REDACTED] (Building Maintenance & Repair)
- \$ [REDACTED] (Temporary administrative staff for contracts)
- \$ [REDACTED] (Training & consulting for Nuclear program)
- \$ [REDACTED] (Courier service)
- \$ [REDACTED] (Flight instructor)

[REDACTED]

- \$ [REDACTED] (Testing program systems enhancements & functional)
- \$ [REDACTED] (Testing program systems enhancements & functional)

- \$ [REDACTED] (Building Maintenance & Repair)
- \$ [REDACTED] (Fuel elements)

— 45-2/1-5/1

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FUEL  
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TOTAL

BUDGET 2003 DOLLARS

CONTRACTORS & PROFESSIONAL SERVICES

- \$ [REDACTED] (Contracting & engineering services)
- \$ [REDACTED] (Building Maintenance & Repair)
- \$ [REDACTED] (Temporary administrative staff for contracts)

[REDACTED]

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[REDACTED]

- \$ [REDACTED] (Building Maintenance & Repair)

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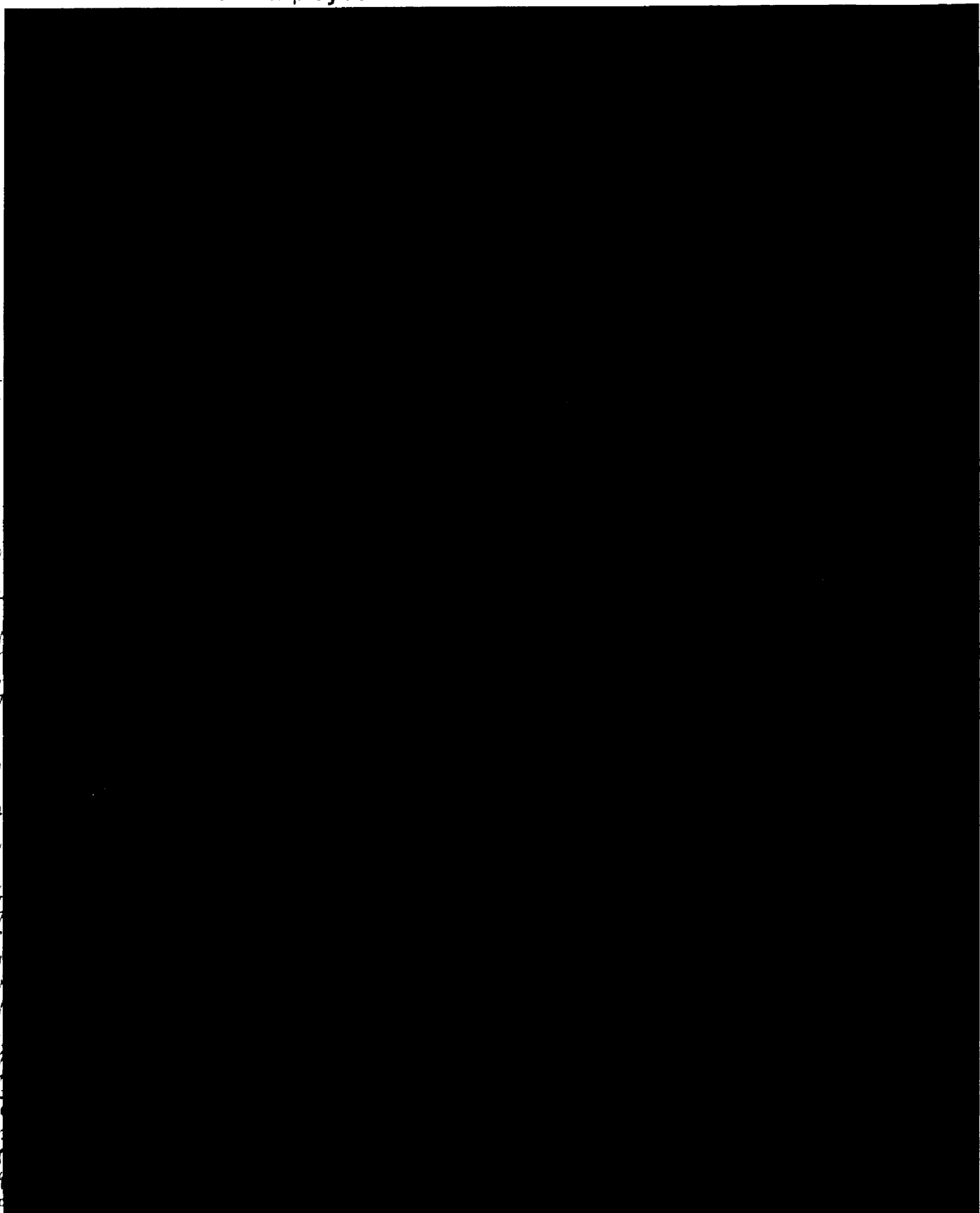
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EMT Employee Information as of 3-25-03

Attachment A  
Page 1 of 2

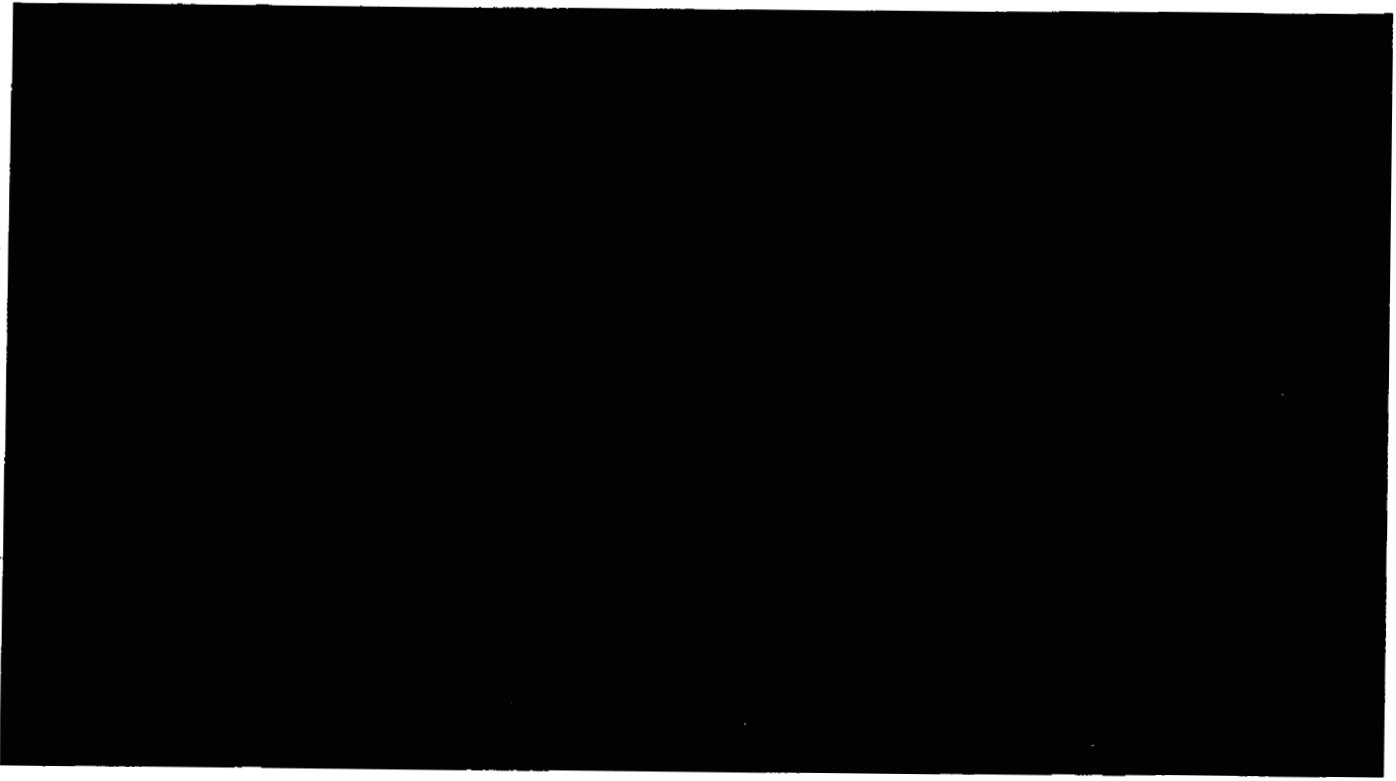


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EMT Employee Information as of 3-25-03

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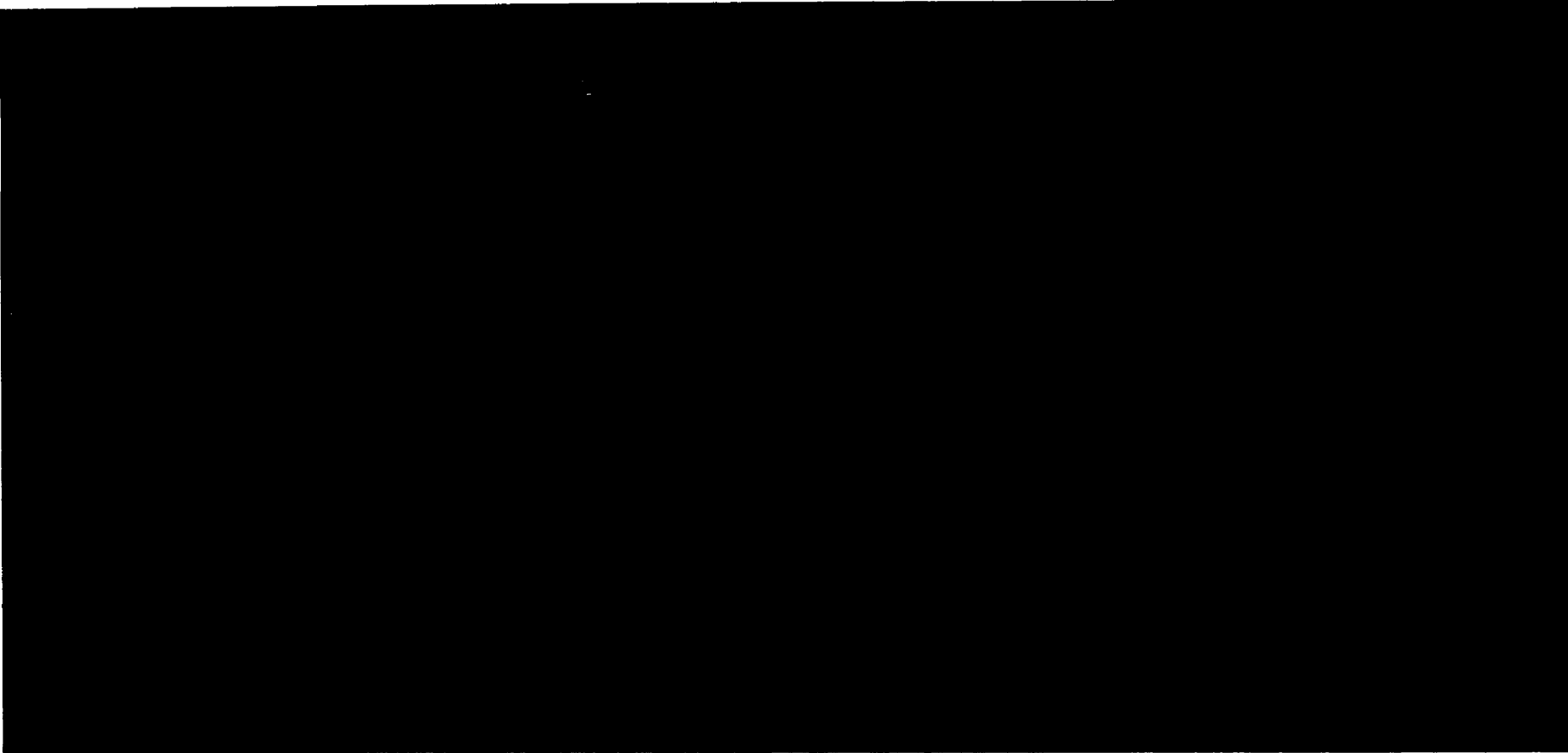
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PROGRAM OF REPT. POS. JOB DESC  
10-28-63 14 74 28-681730

REF. BY JOB DESCRIPTION REPORT

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AEL/MS



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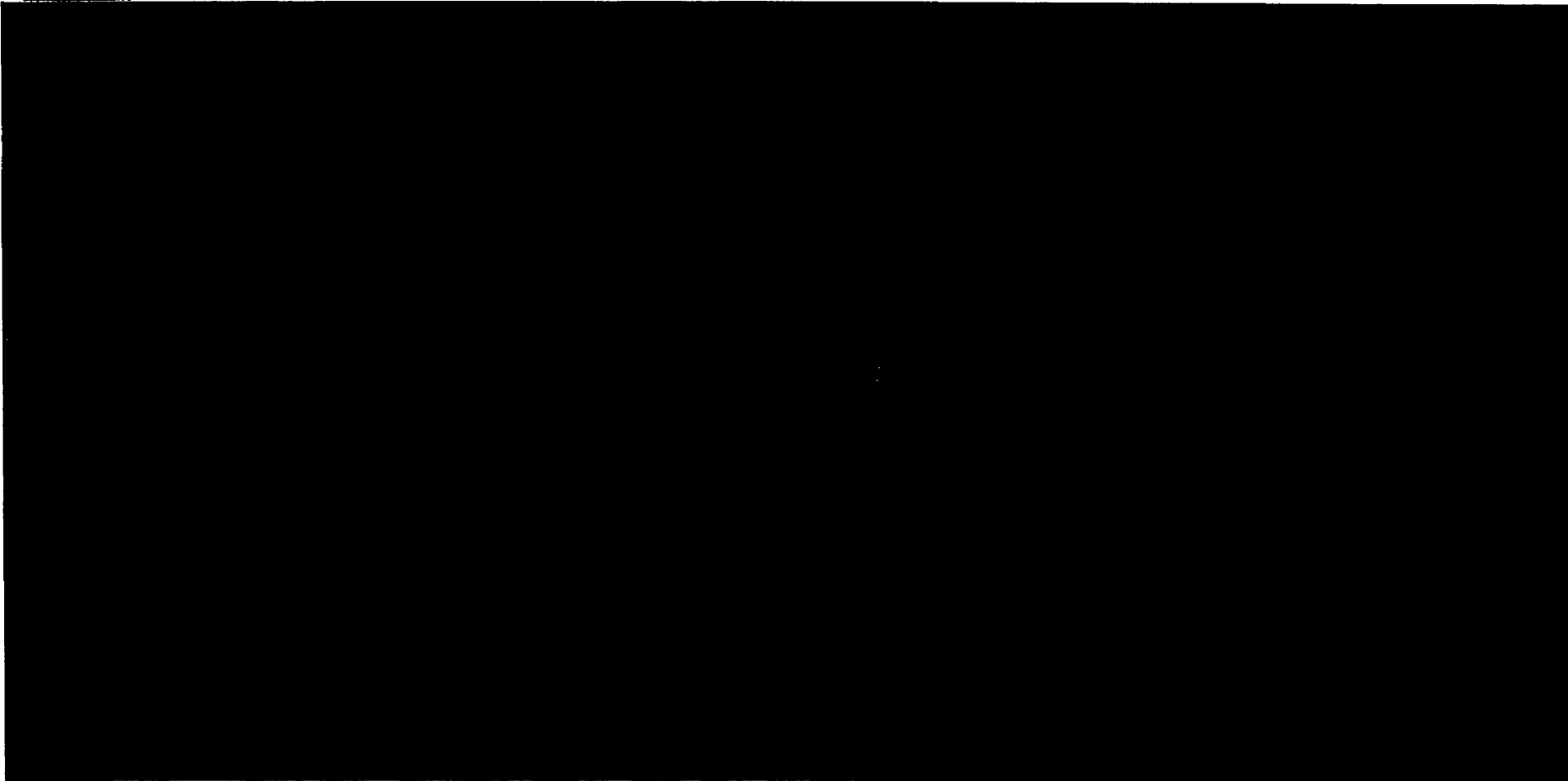
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PROGRAM DE FD PERT 808 JOB 1100  
03-25-1103 14 24.75 SF1730

FRONTIER OF JOB SCRIPTS -- FRONT

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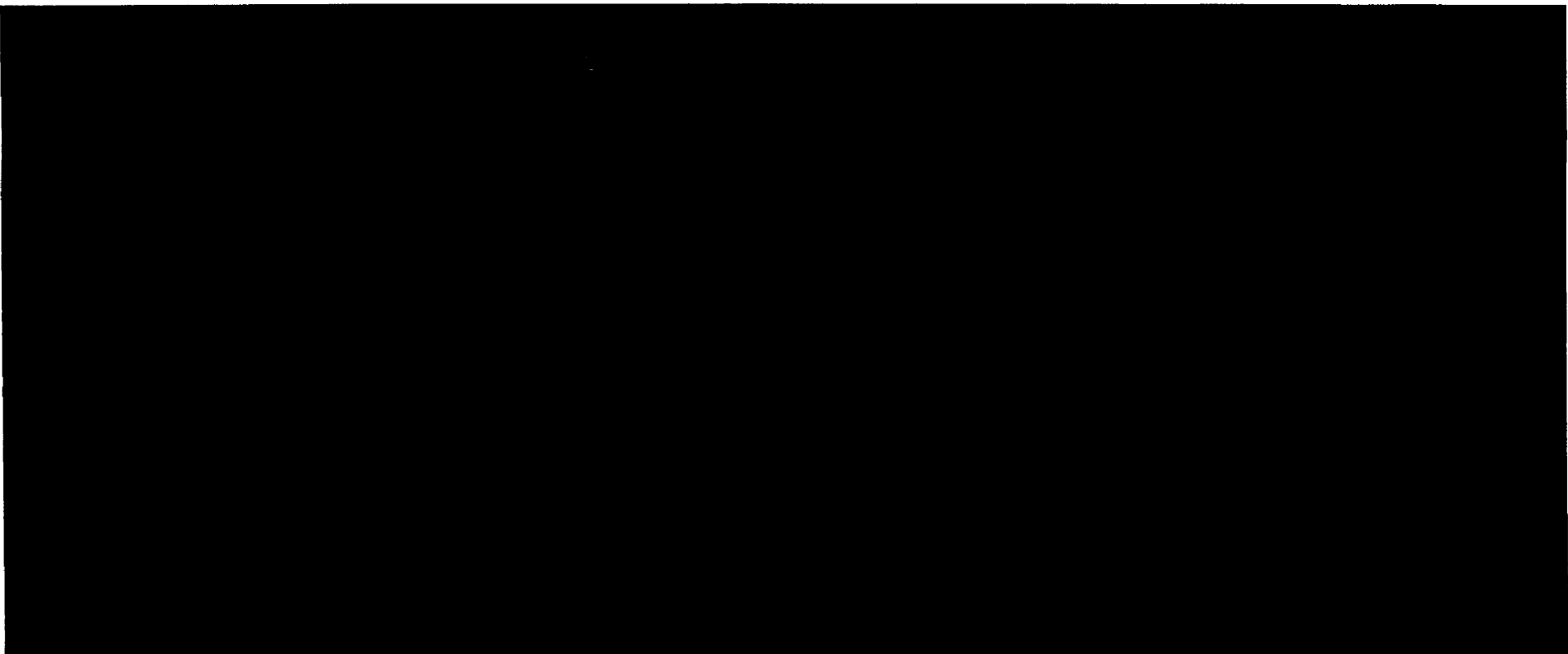
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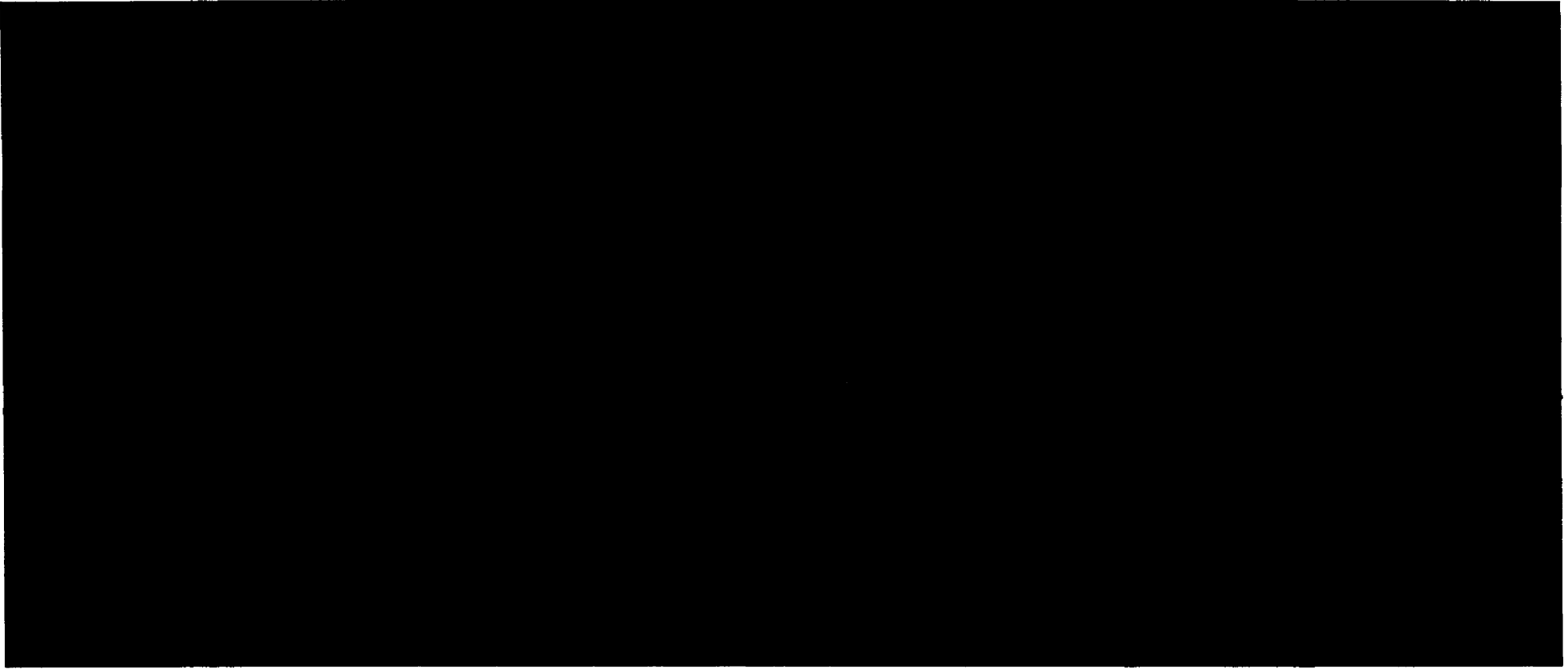
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11/2/72 17 04 19 19 541730

SECTION : THE CHECKPOINT REPORT

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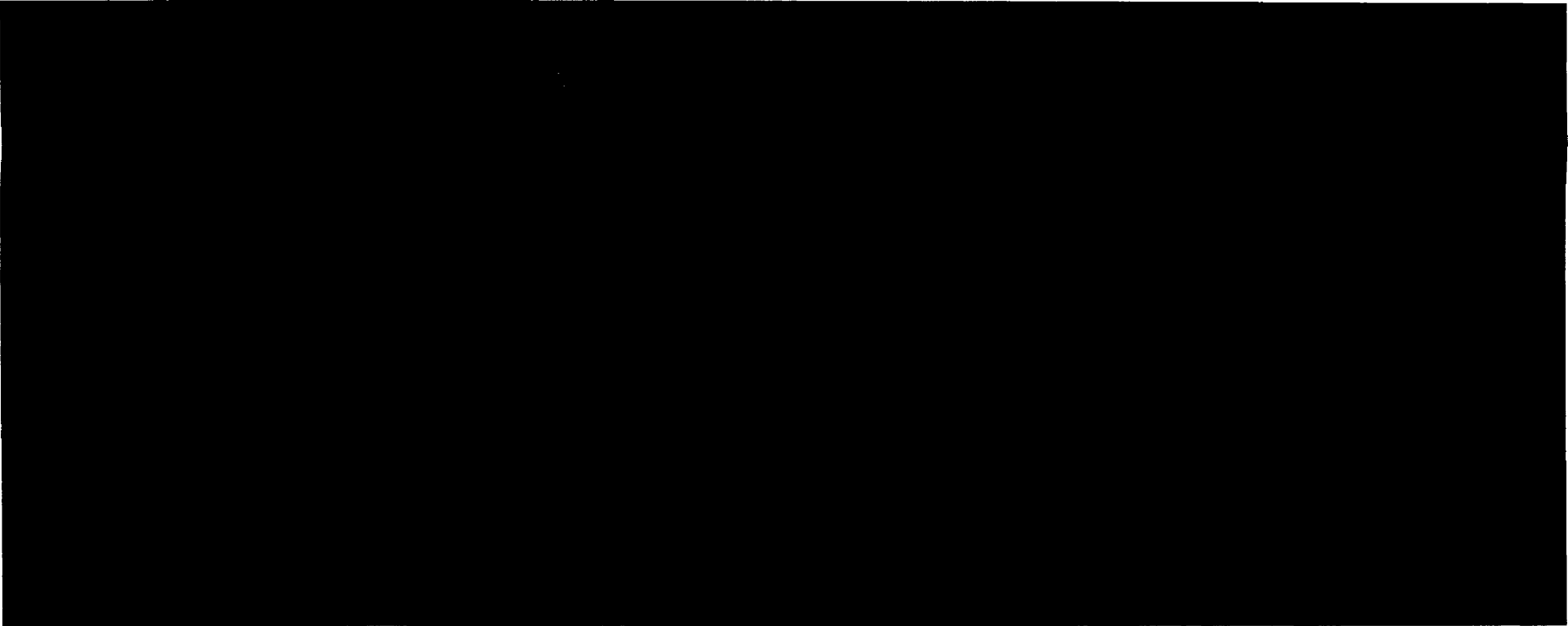
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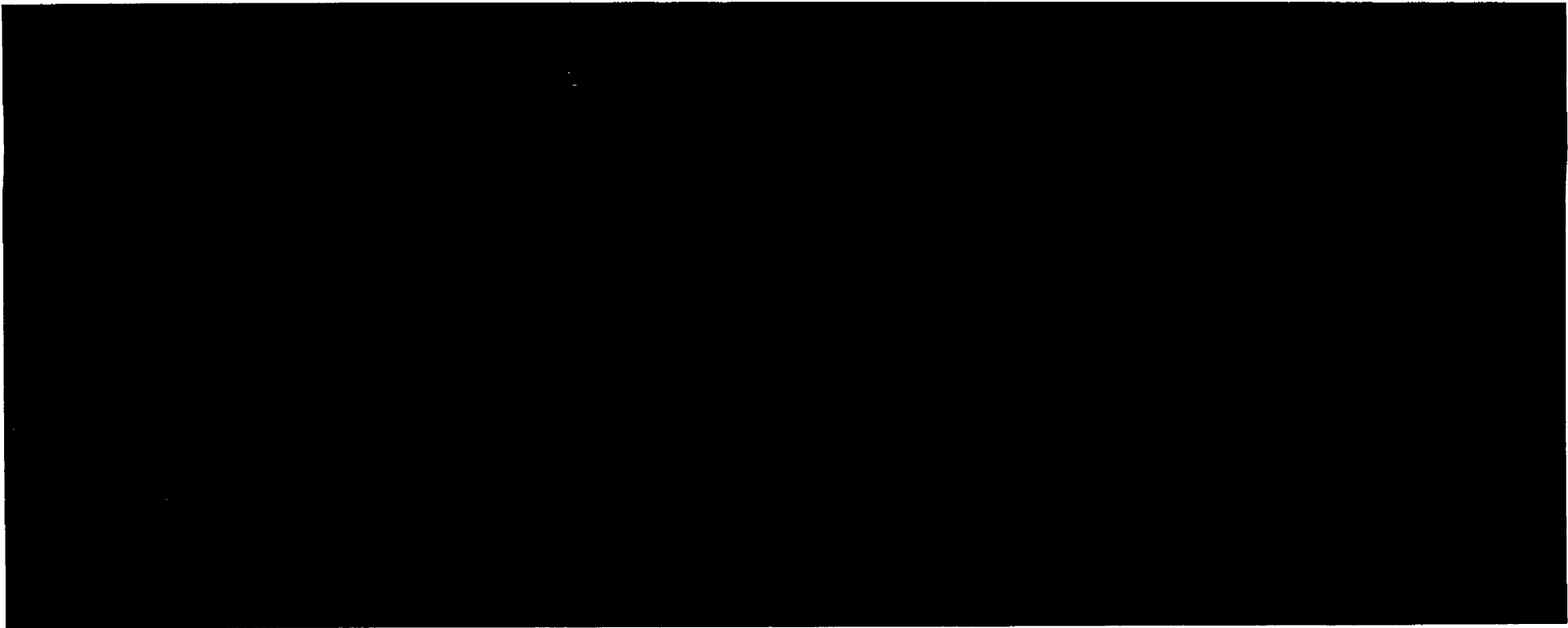


PROGRAM APPLIED RESEARCH FOR THE  
DEPARTMENT OF THE ARMY

REPORT OF THE DEVELOPER OF THE

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FILE  
RECORD



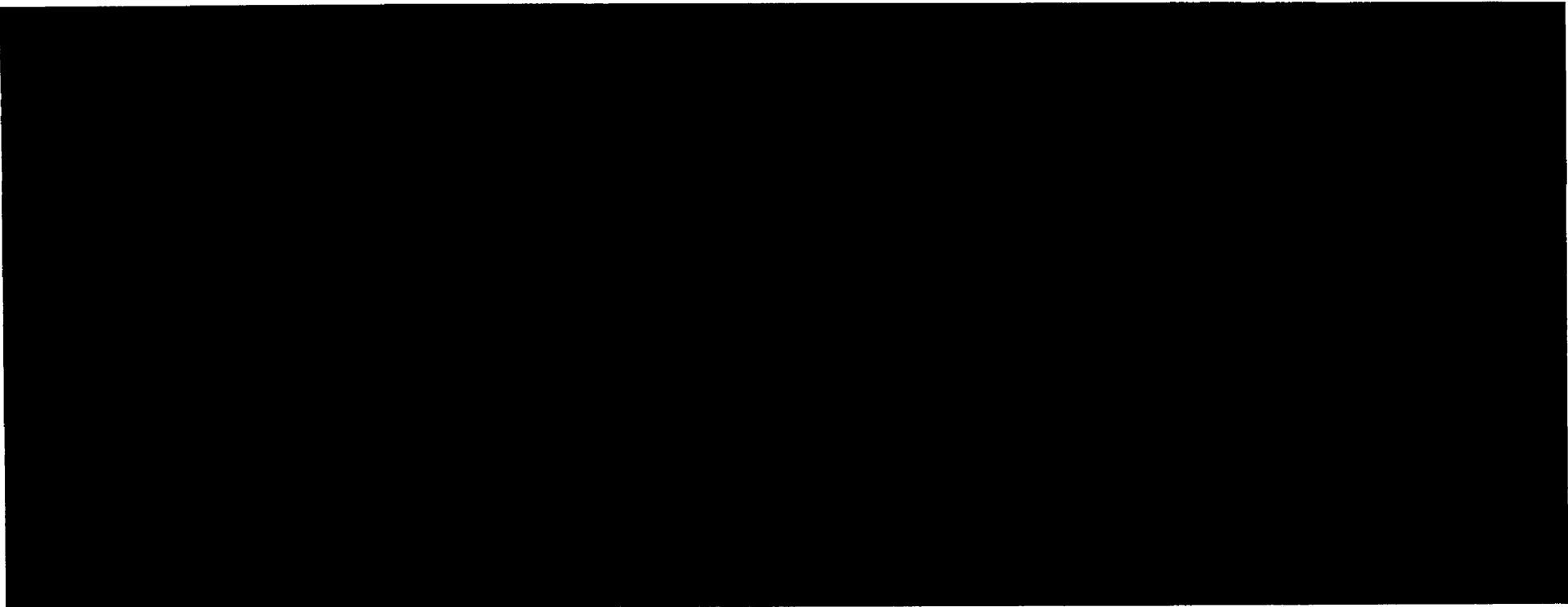
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U.S. DEPARTMENT OF JUSTICE

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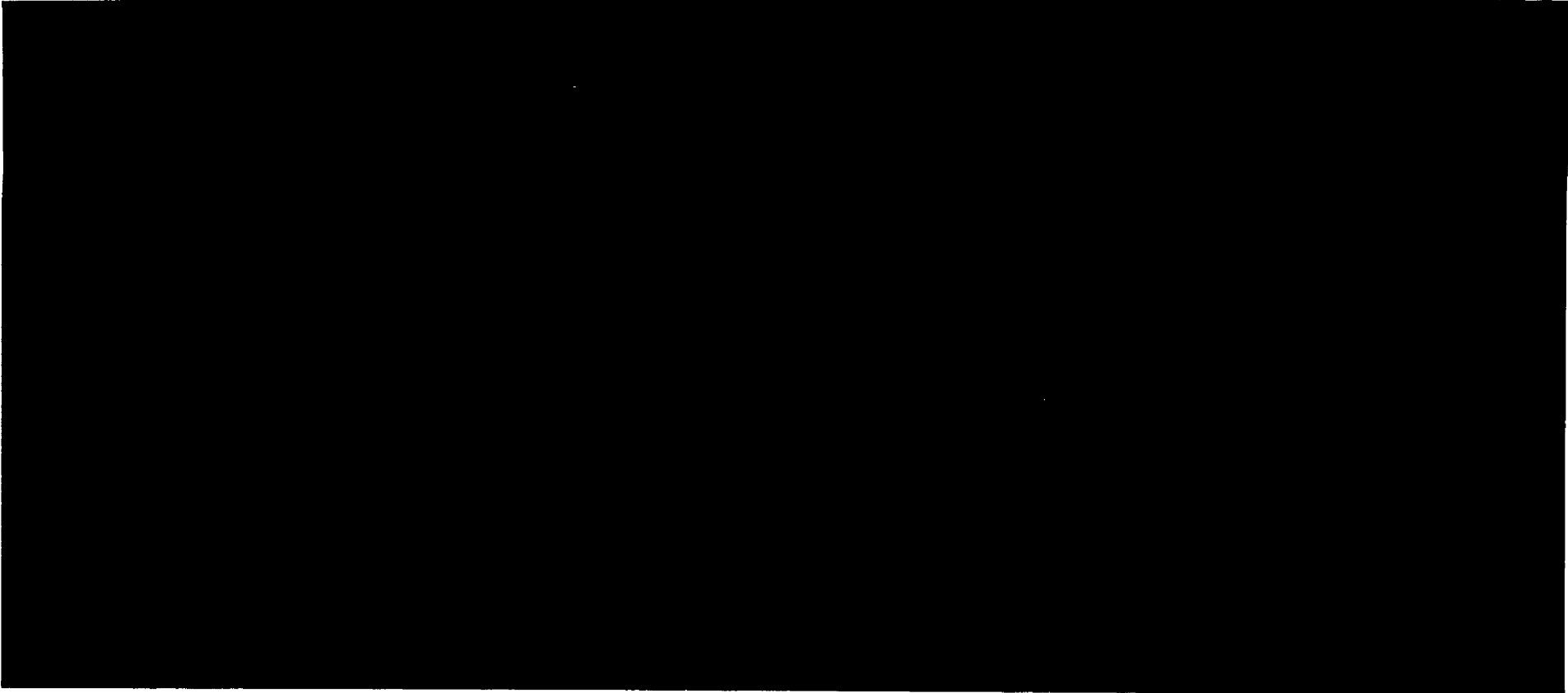


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SECRET DE FO 8881 117 102 811

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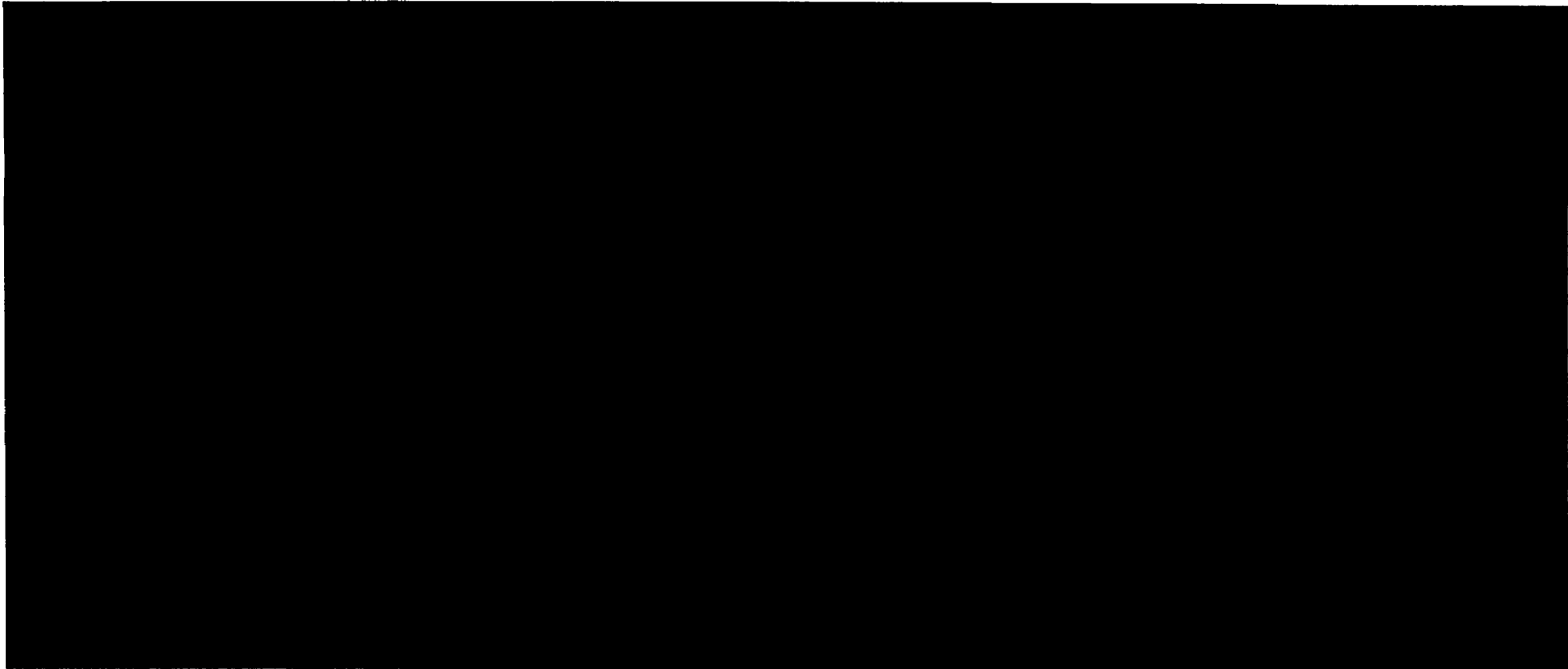
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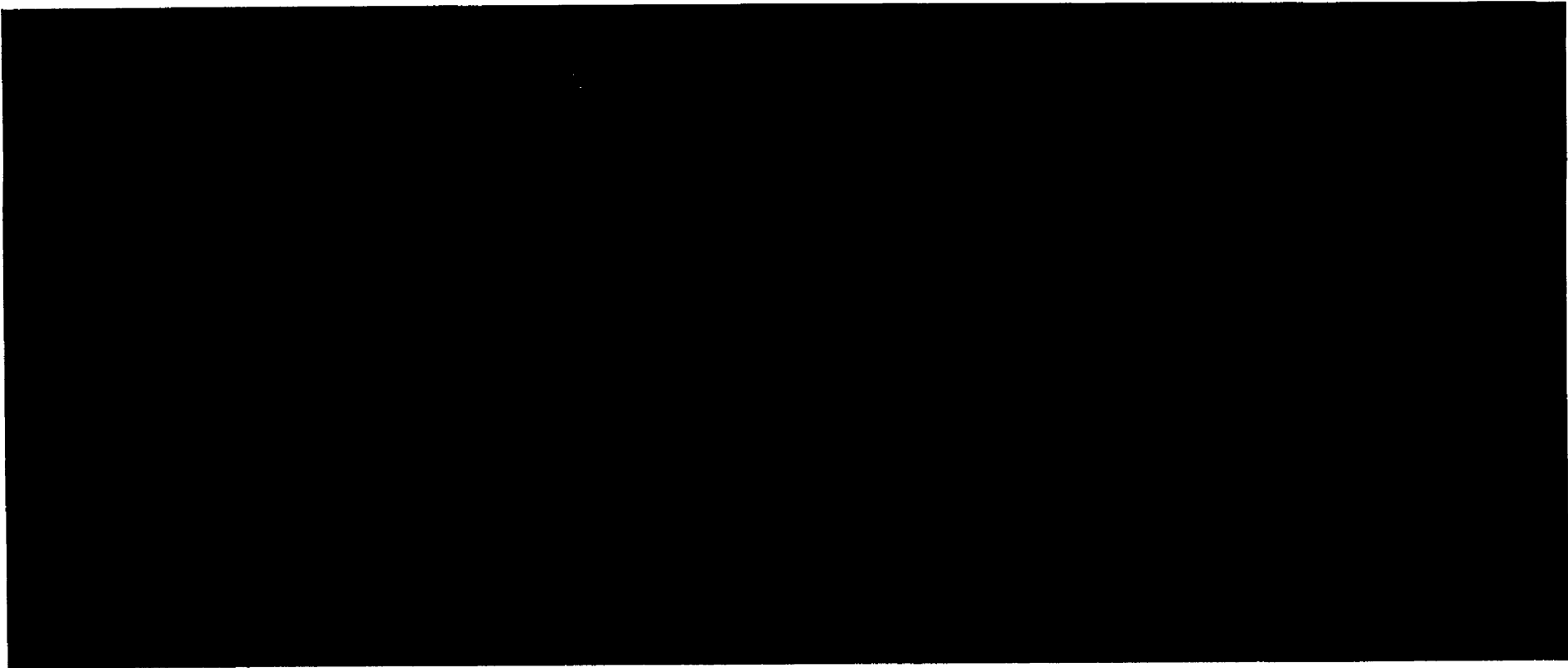
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Program SF\_HD\_PERT\_FOS JOE\_DEAC  
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Outline of Job Description Report

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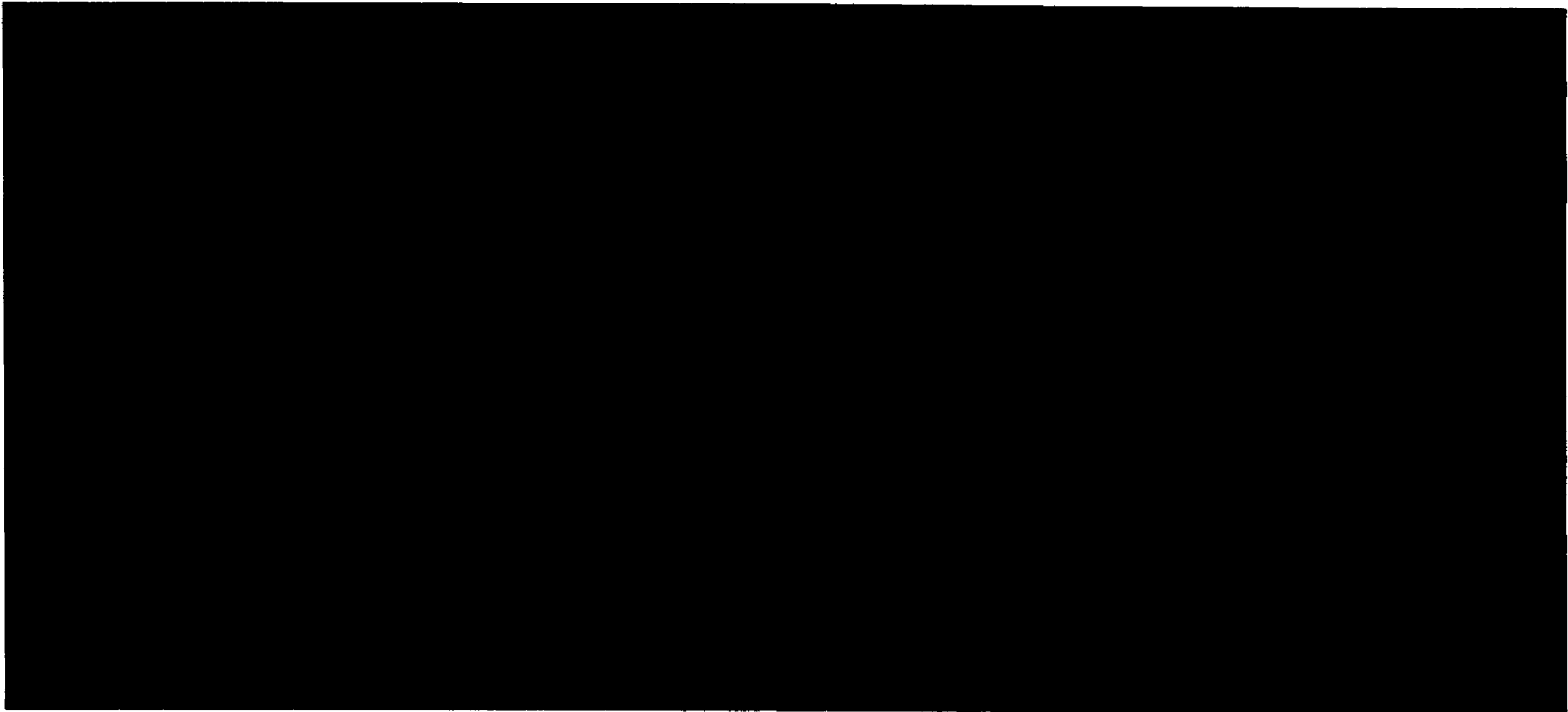
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172572003 14 43 12 EP17100

FORNAMES OF THE DESCRIPTION PERSON

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AEL02PB



45-212-1

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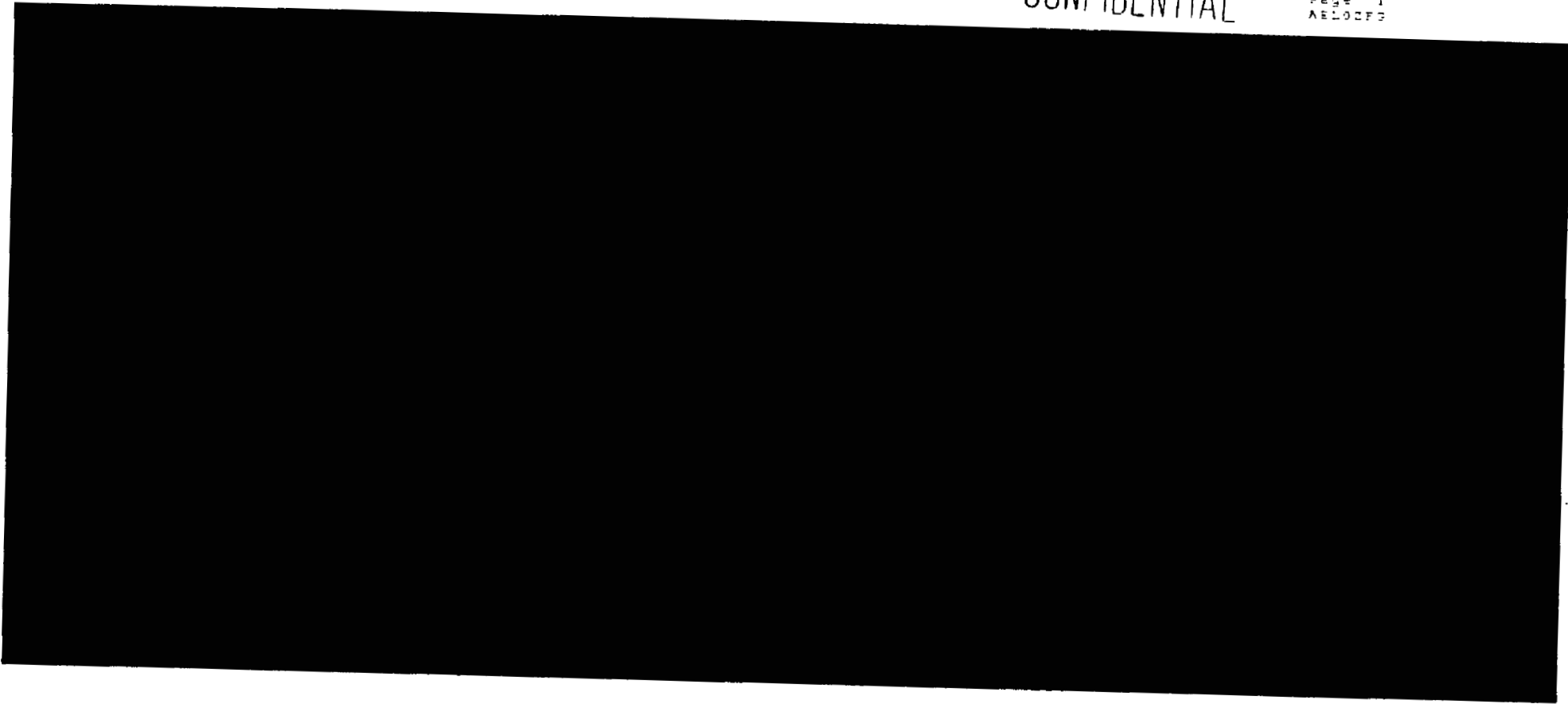


POSITION OF POST OFFICE DESK  
11/25/2001 14 50 40 SF17301

Position of Post Description Report

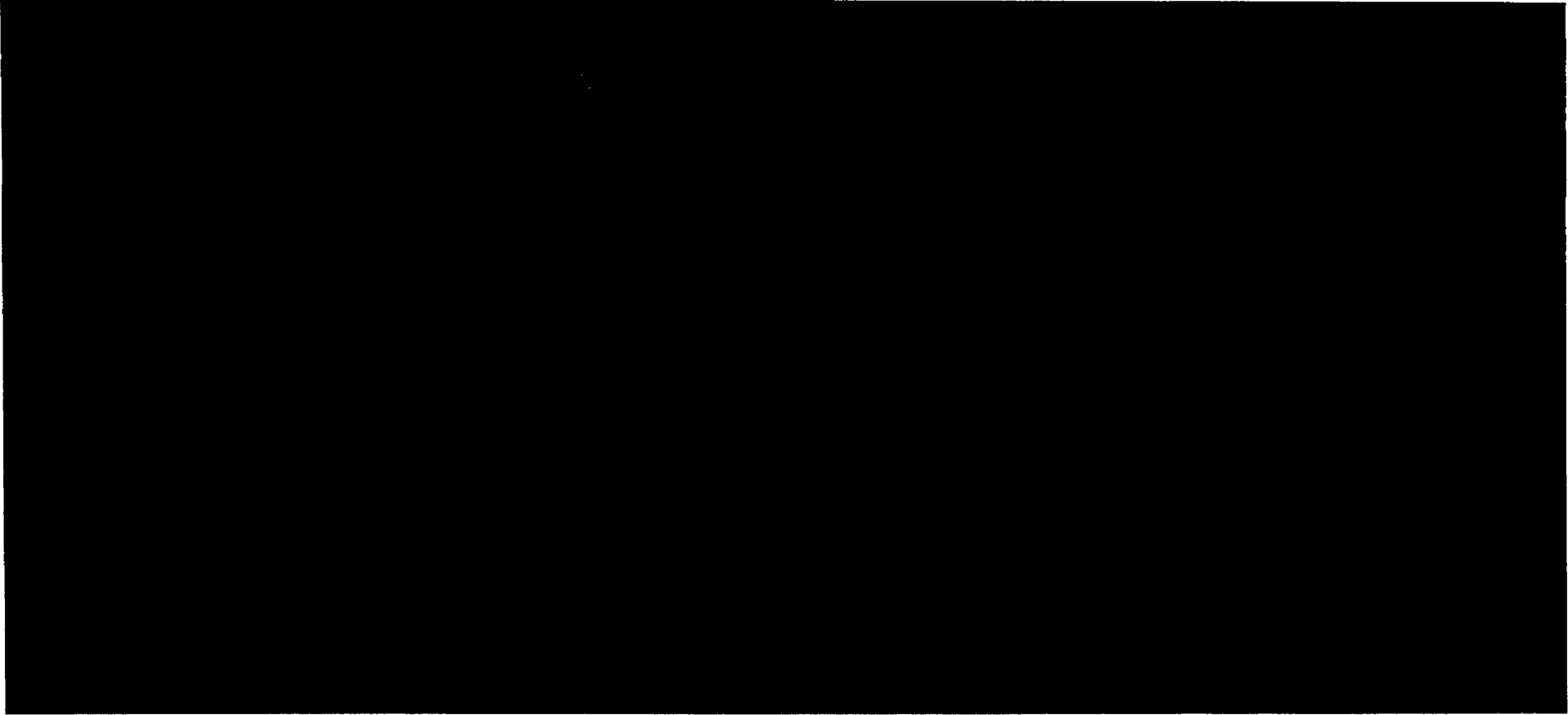
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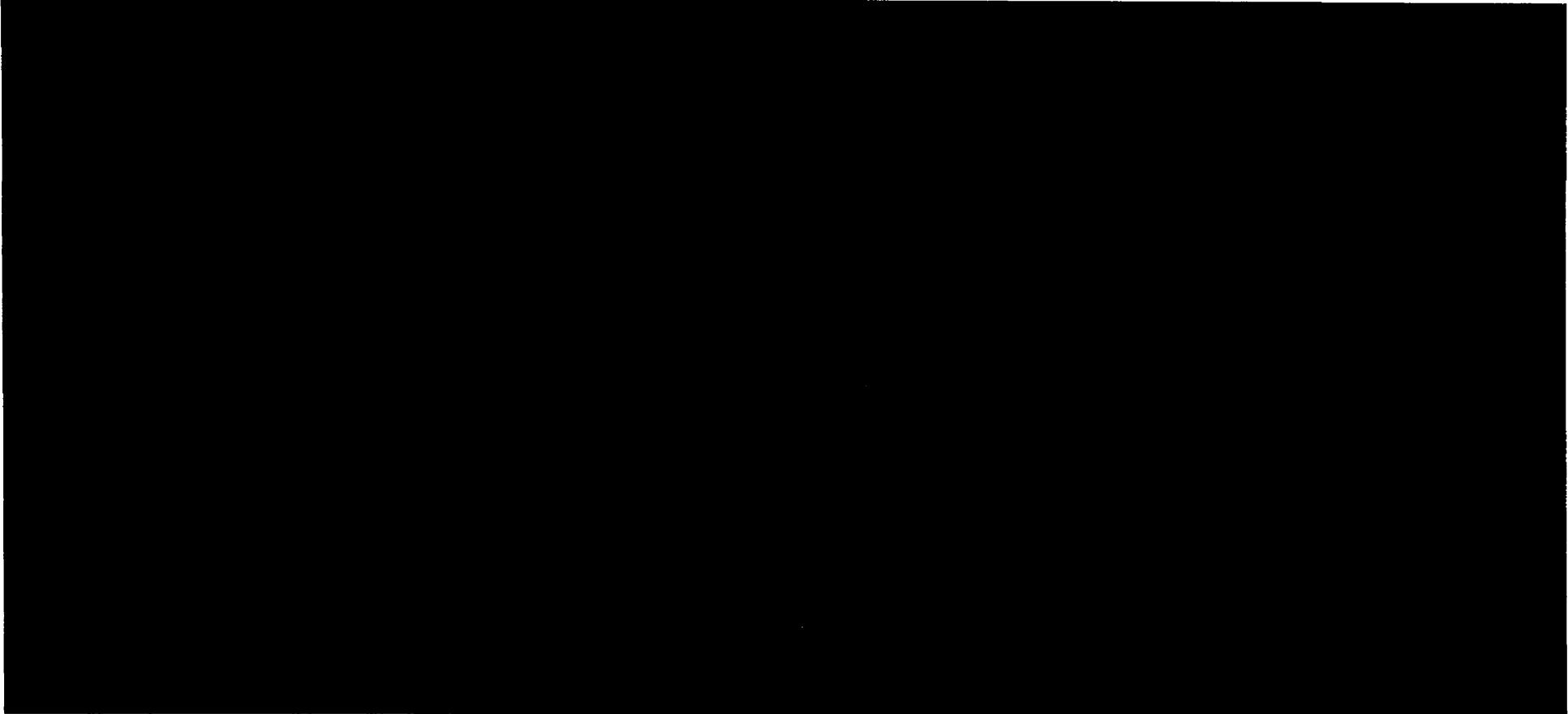


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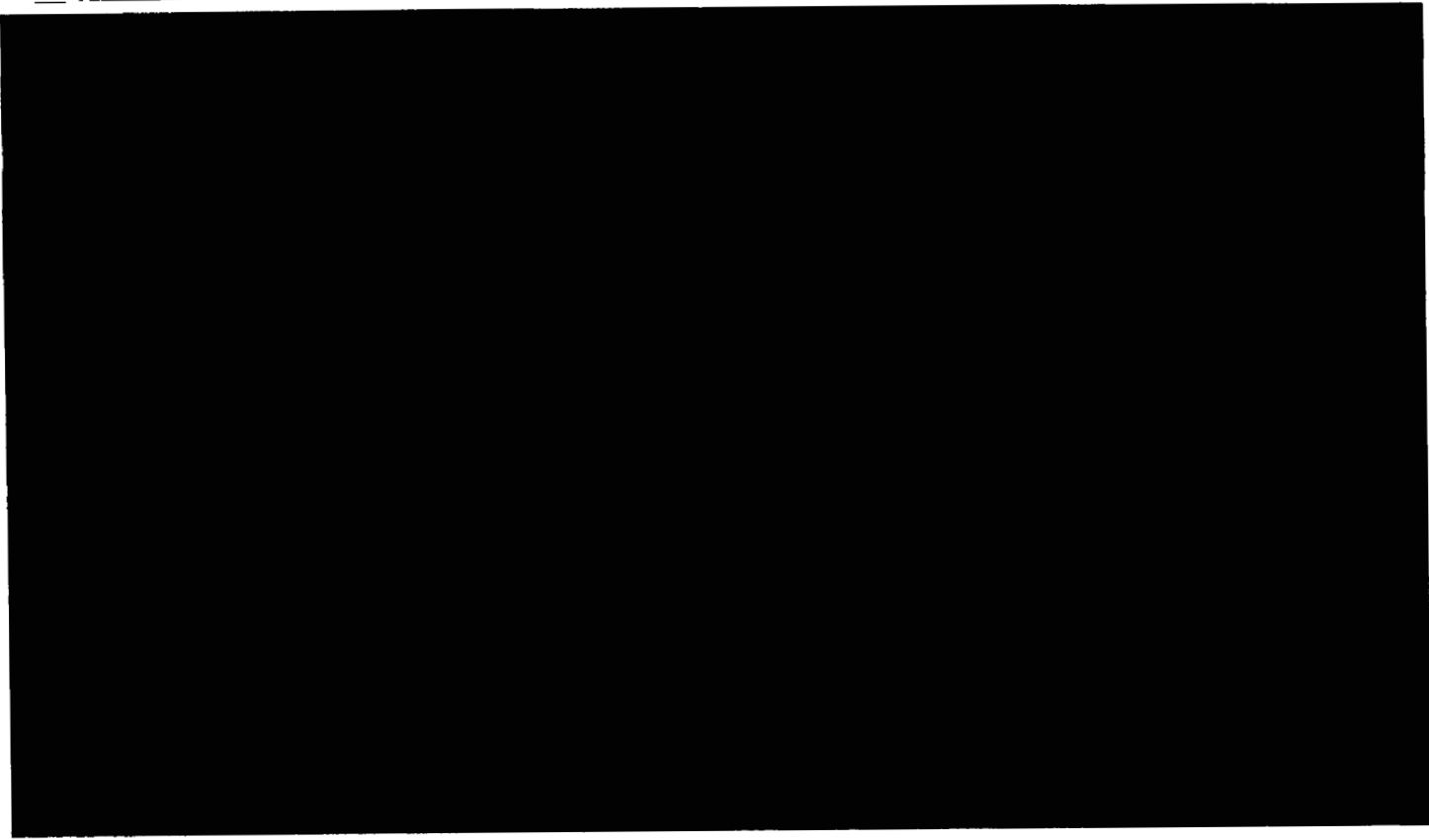
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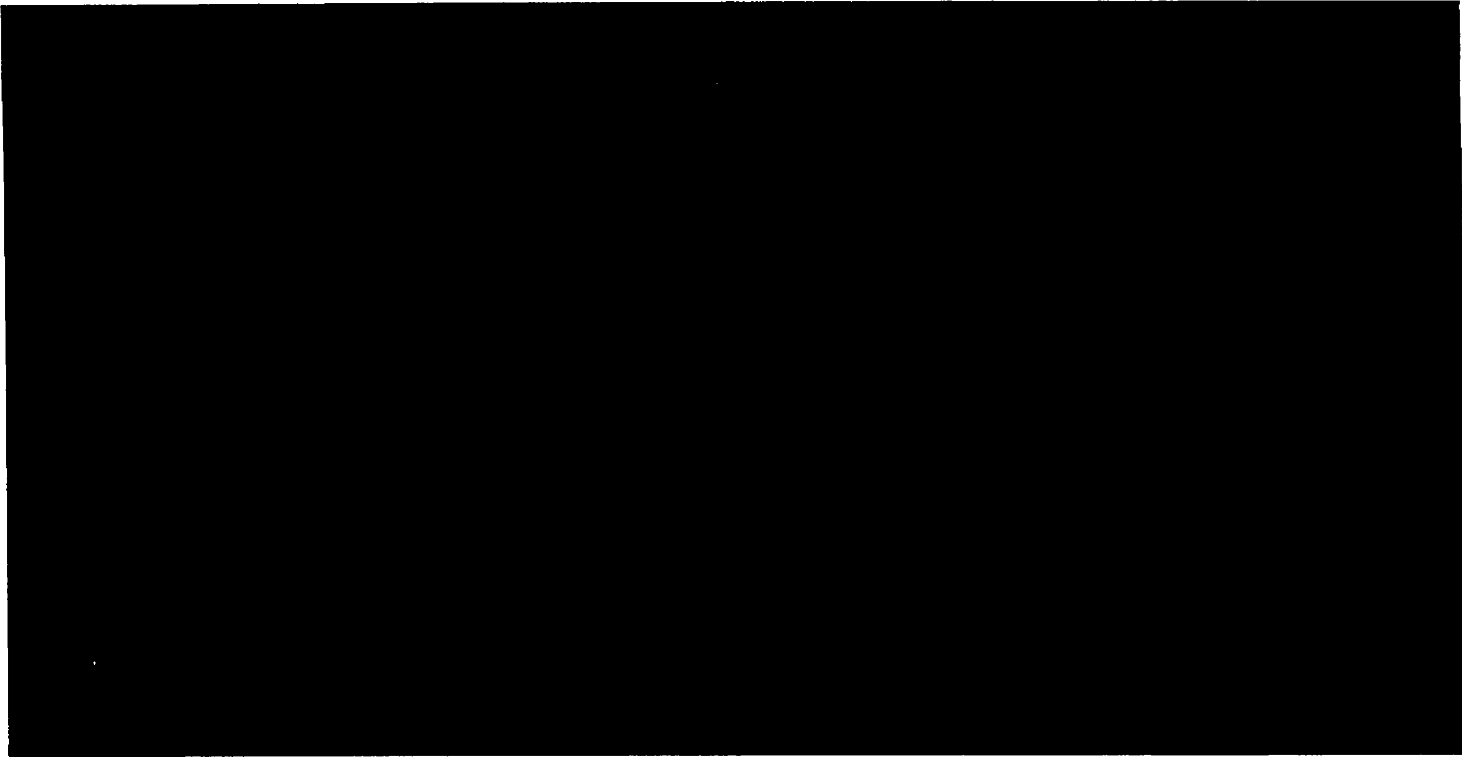
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Attachment B  
Page 20 of 36

45-2/2-1

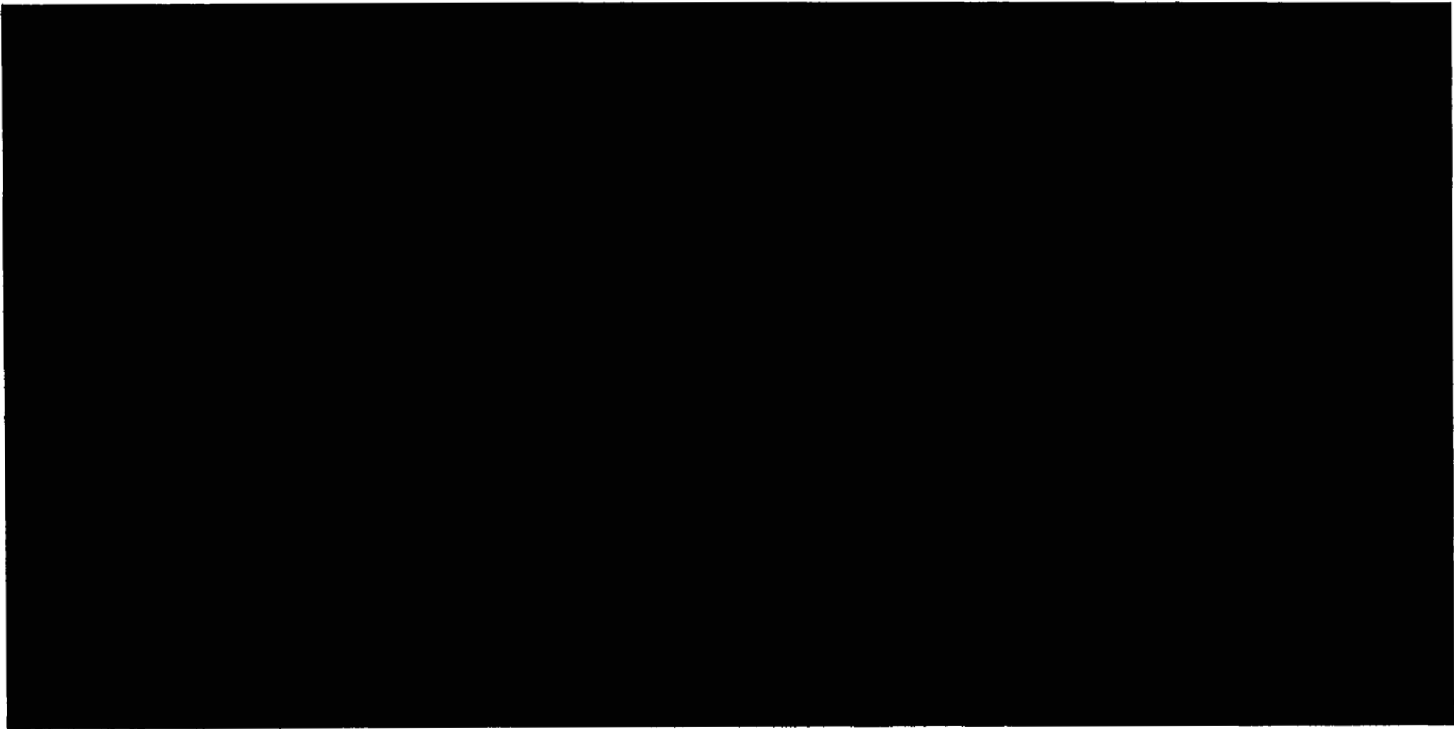
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Attachment B  
Page 21 of 36

45-2/2-1

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Attachment B  
Page 22 of 36

45-2/2-1

222

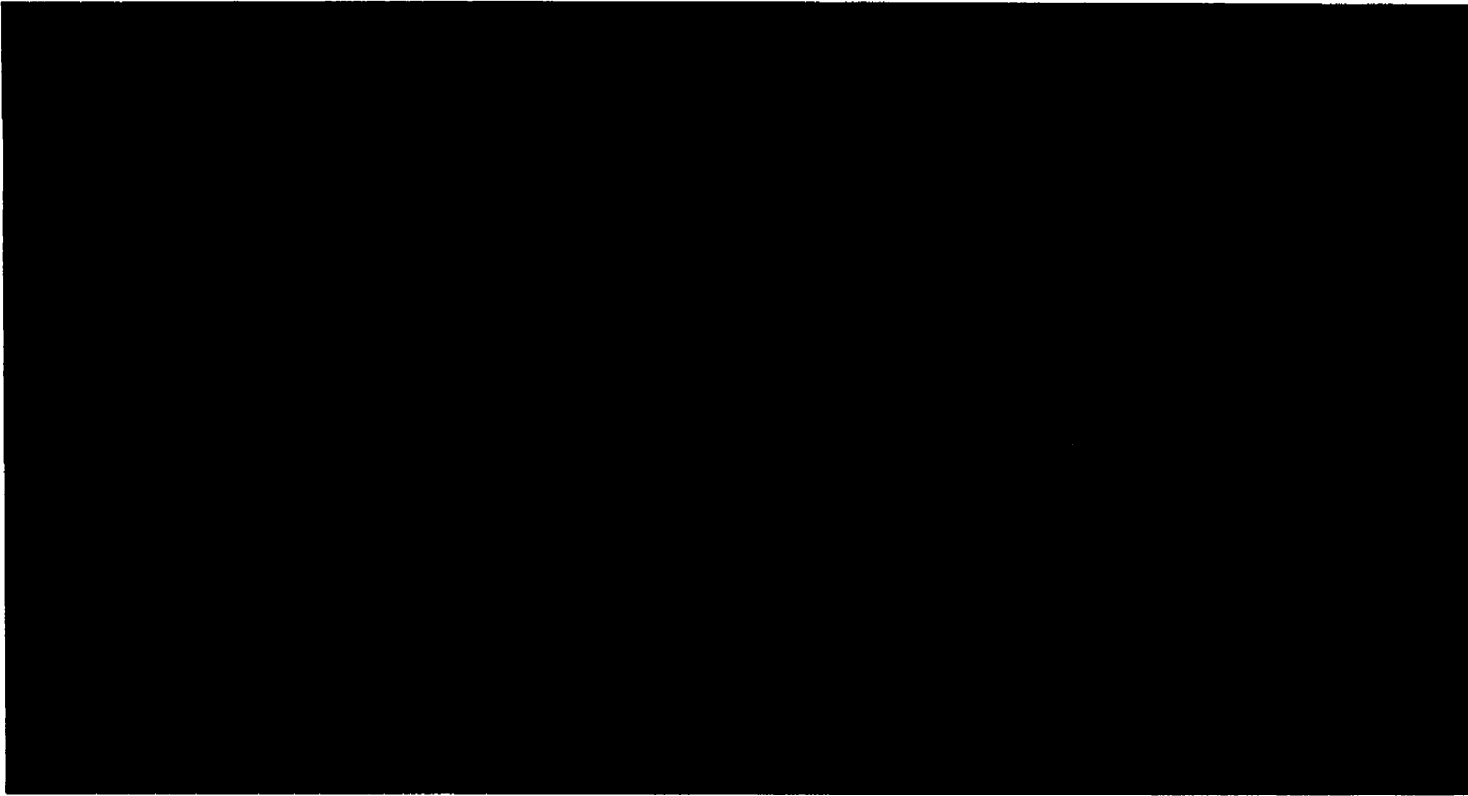




Attachment B  
Page 23 of 36

45-2/2-1

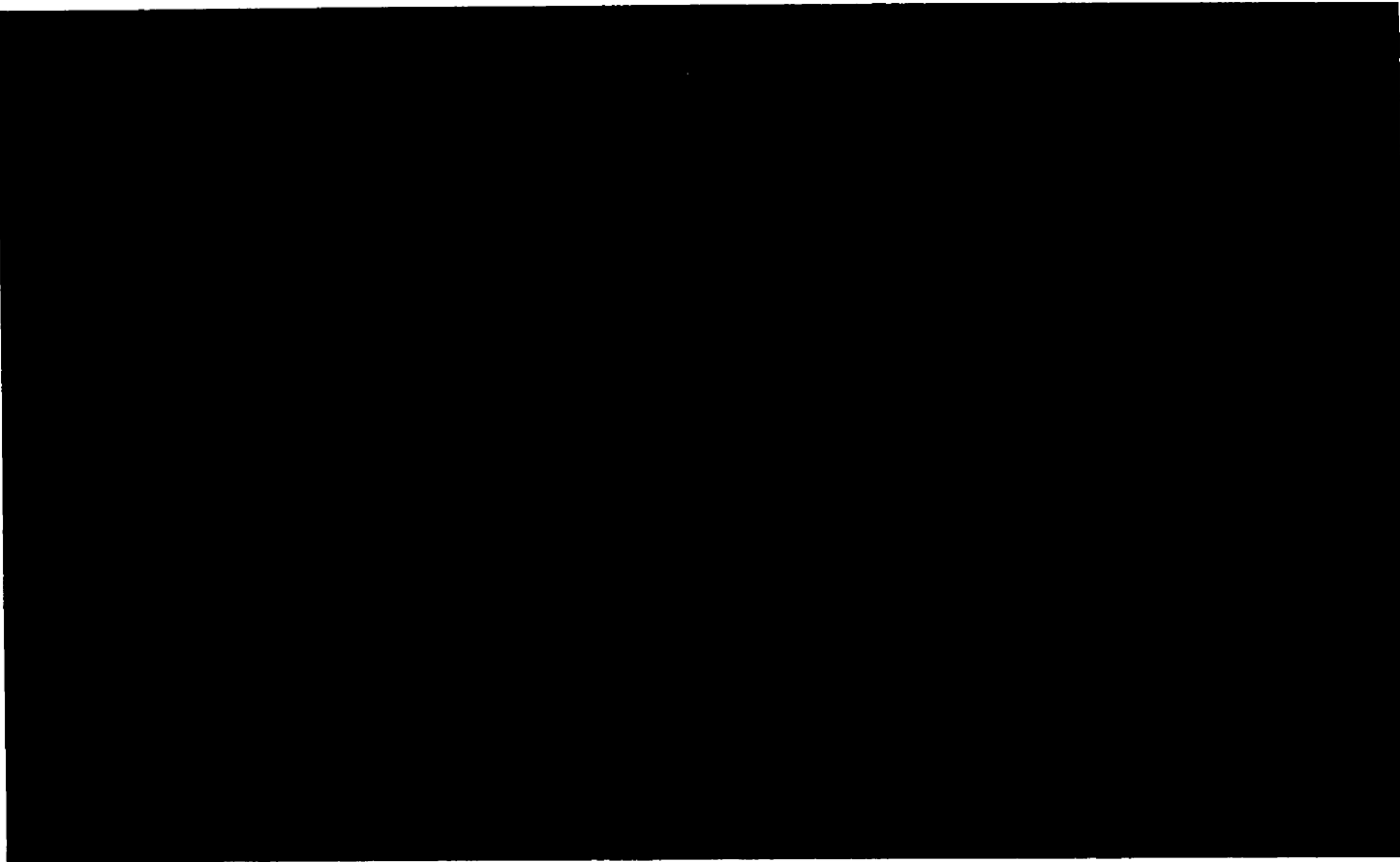
2.



Attachment B  
Page 24 of 36

45-212-1

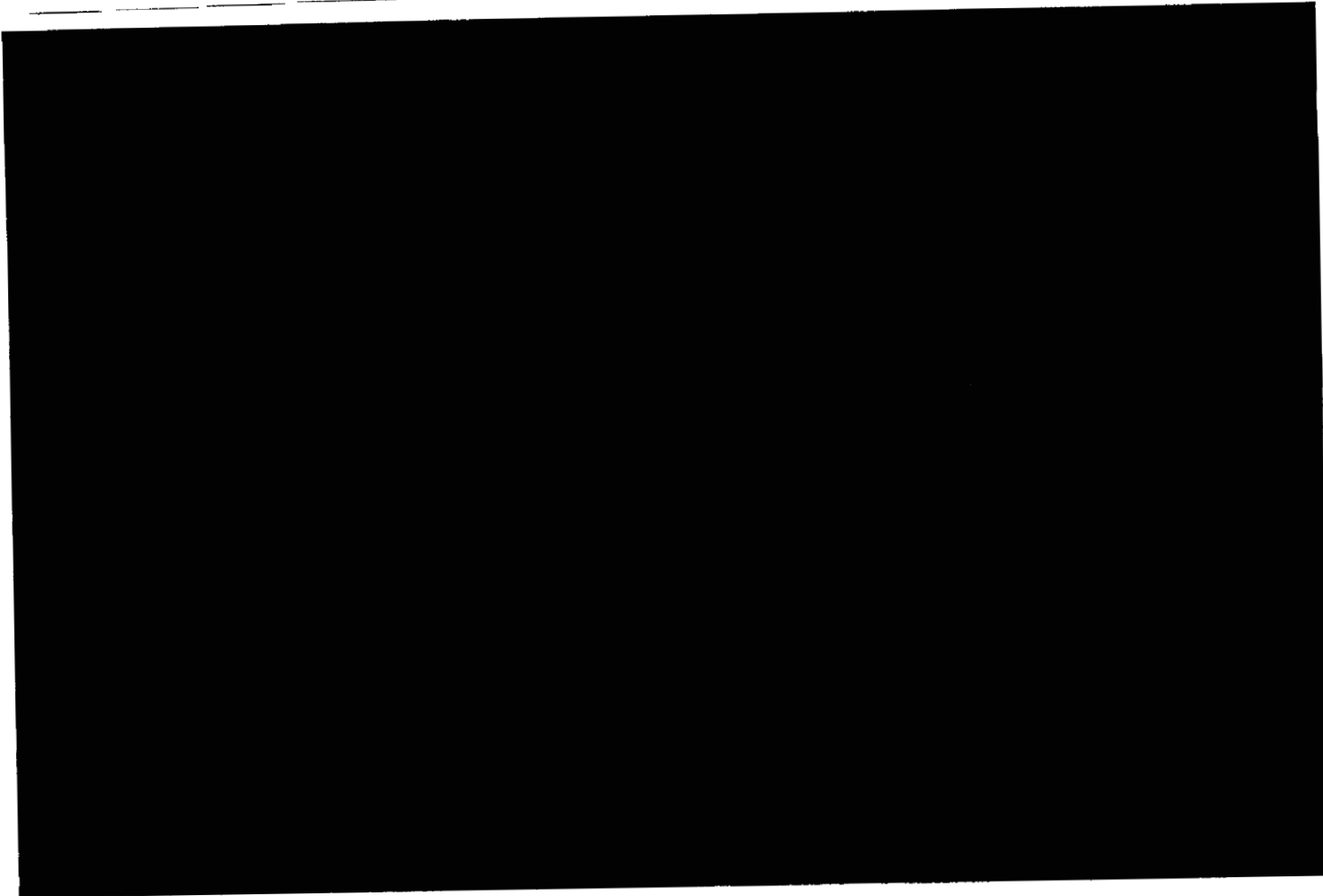
24



Attachment B  
Page 25 of 36

45-272-1

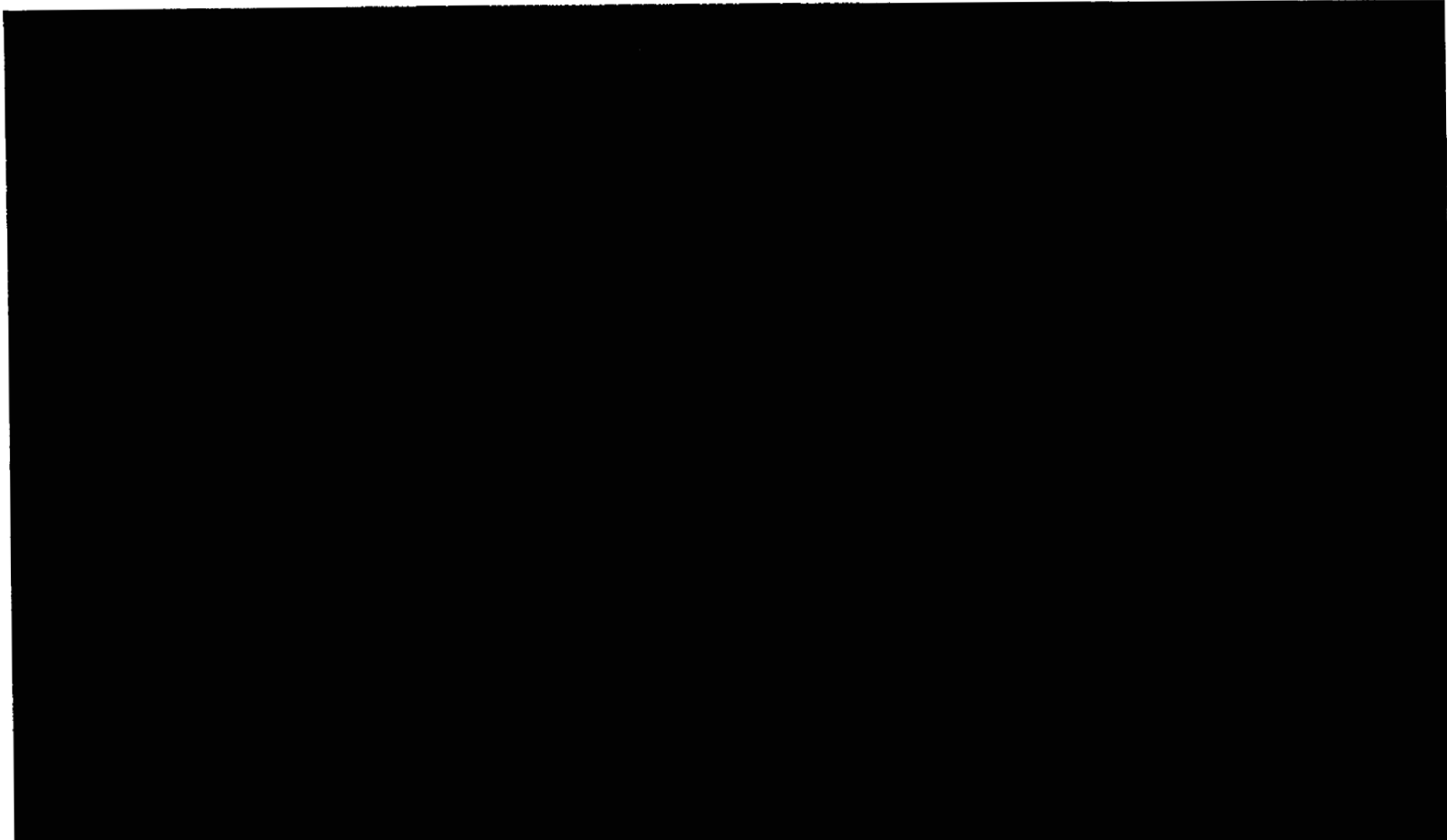
25



Attachment B  
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26



Attachment B  
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[REDACTED]

[REDACTED]

Attachment B  
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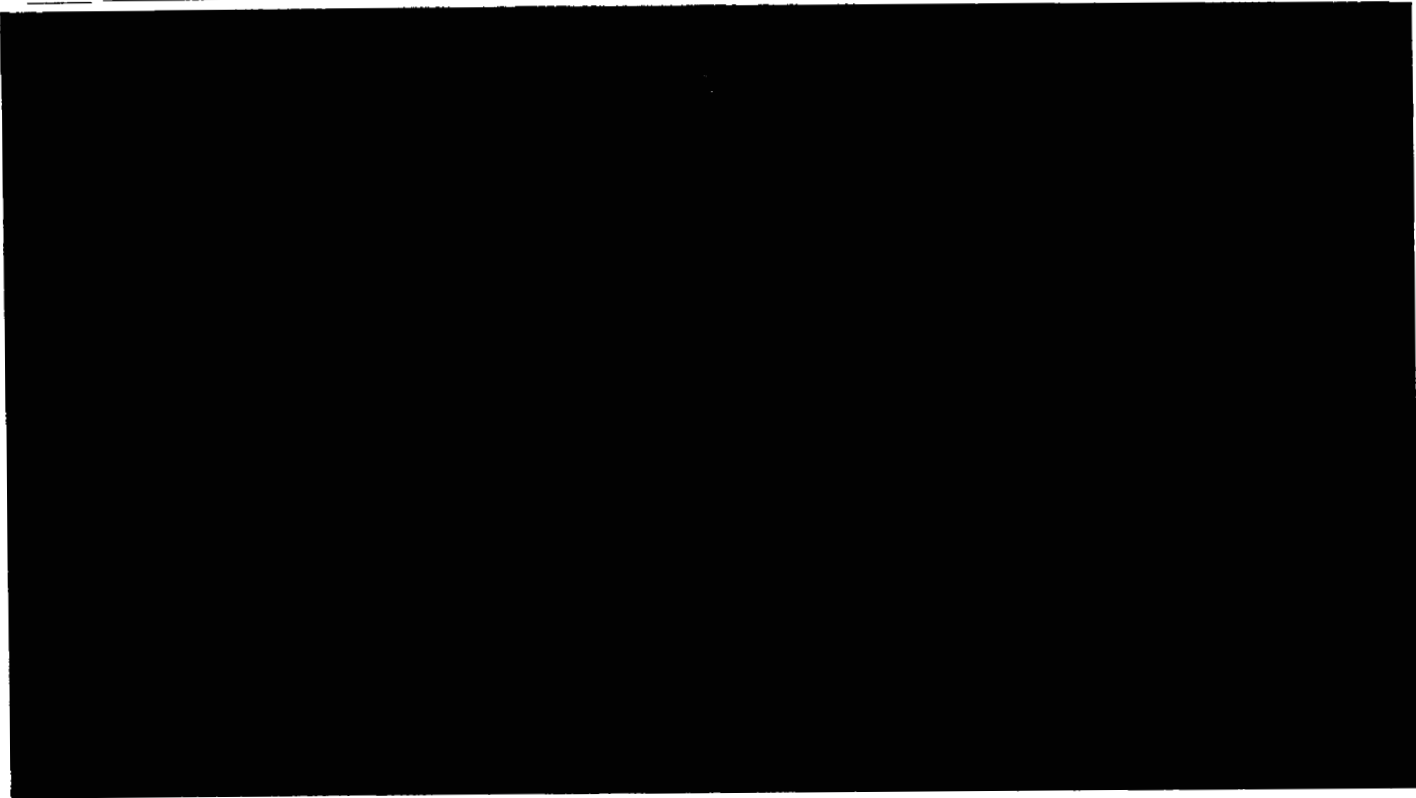
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[REDACTED]

[REDACTED]

45-212-1

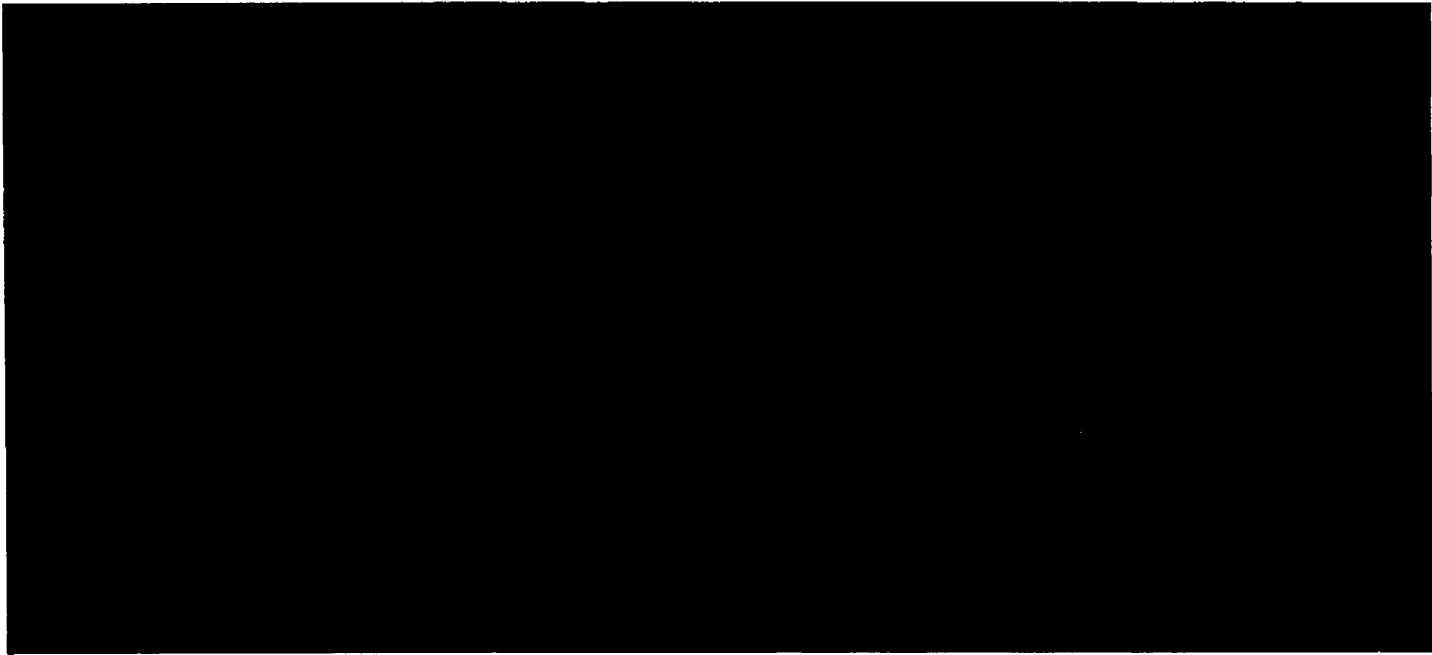
21



Attachment B  
Page 29 of 36

45-2/2-1

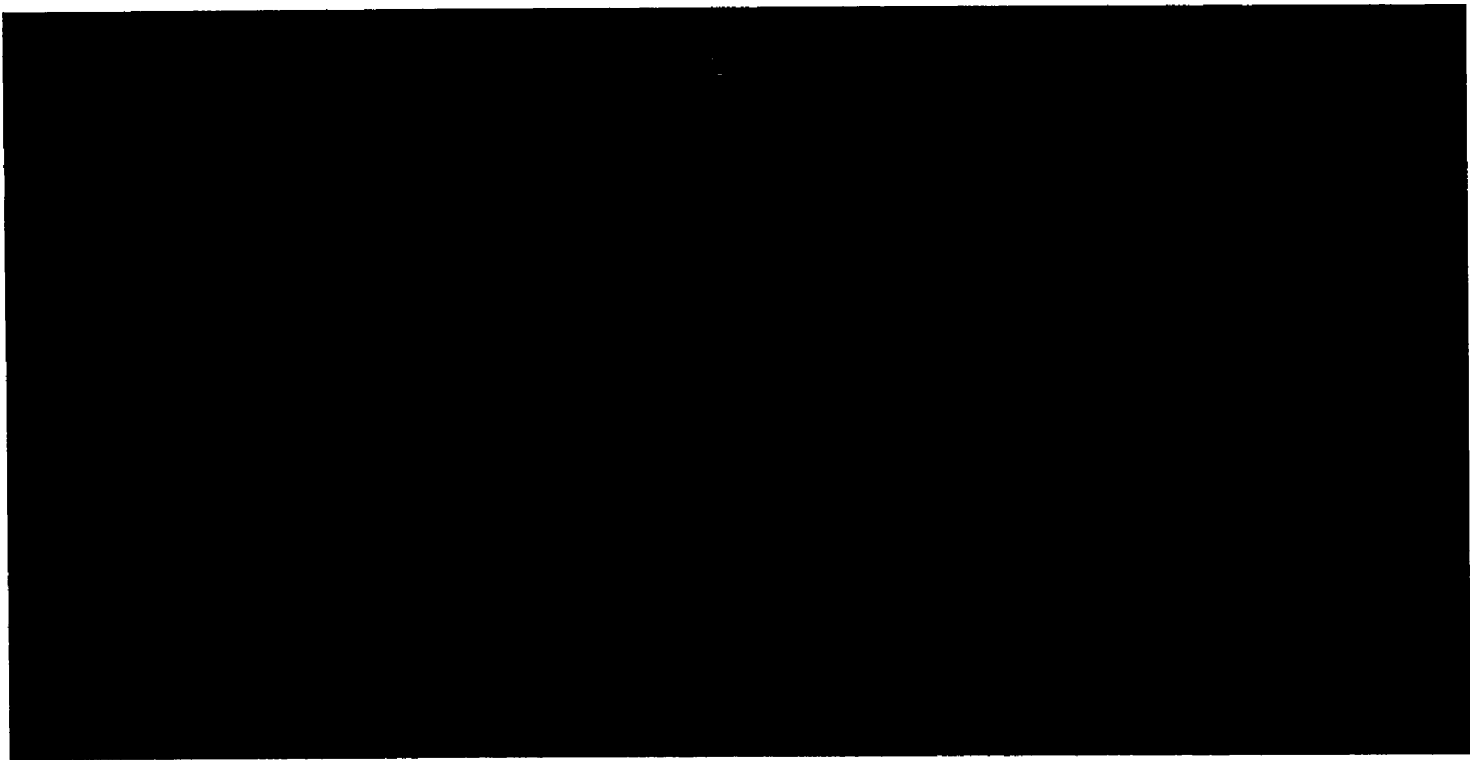
29



Attachment B  
Page 30 of 36

45-212-1

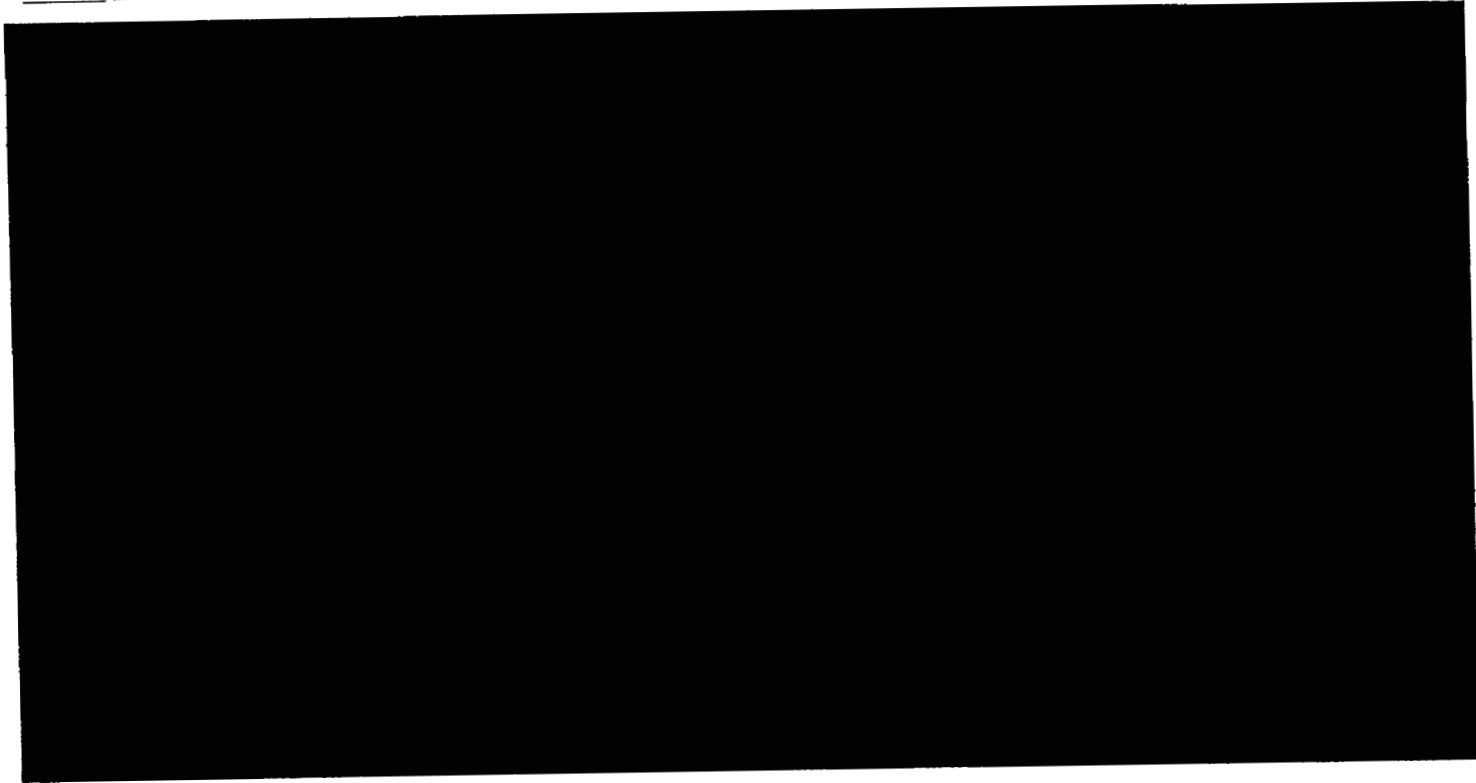




Attachment B  
Page 31 of 36

45-212-1

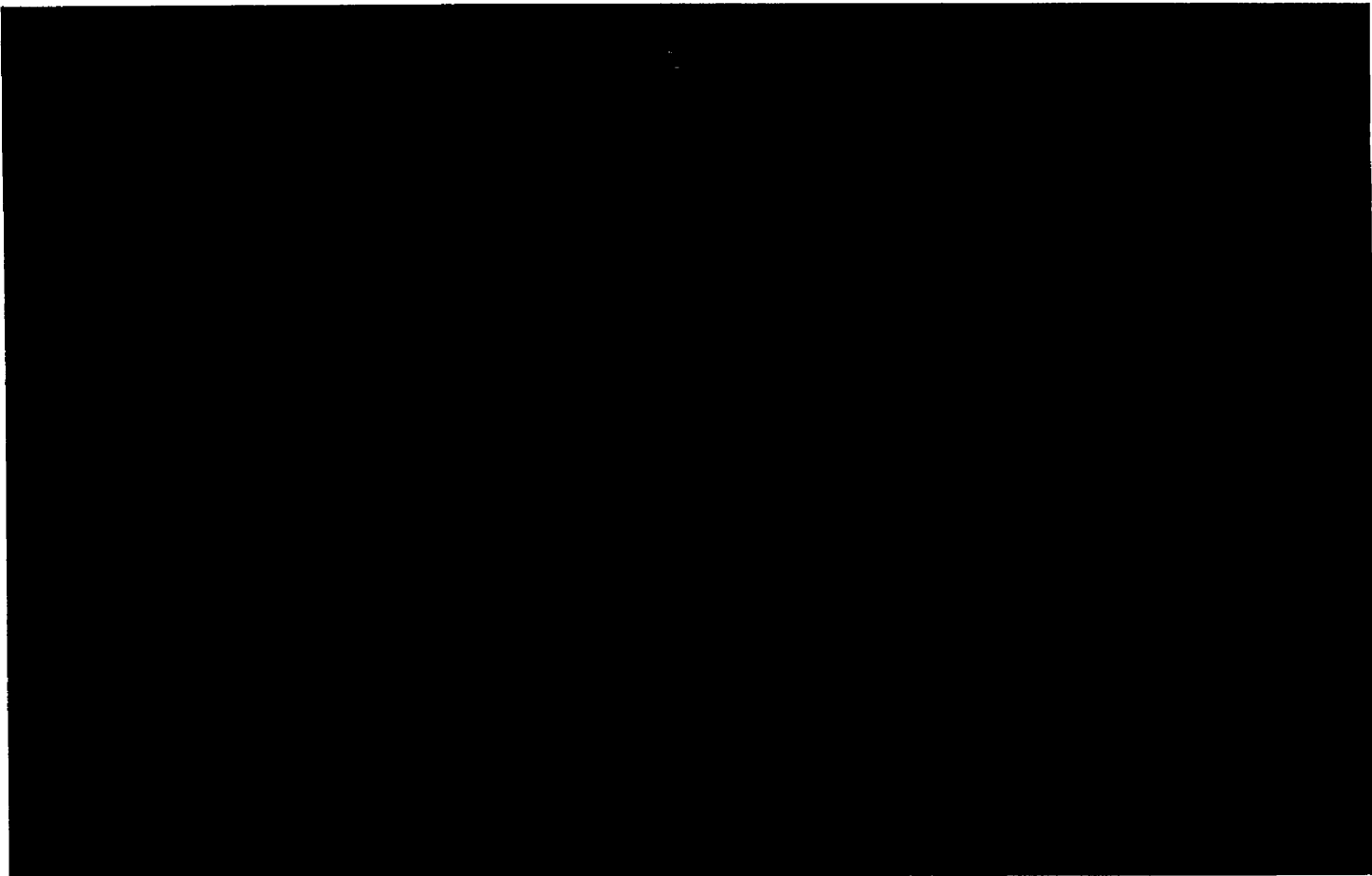
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Attachment B  
Page 32 of 36

45-212-1

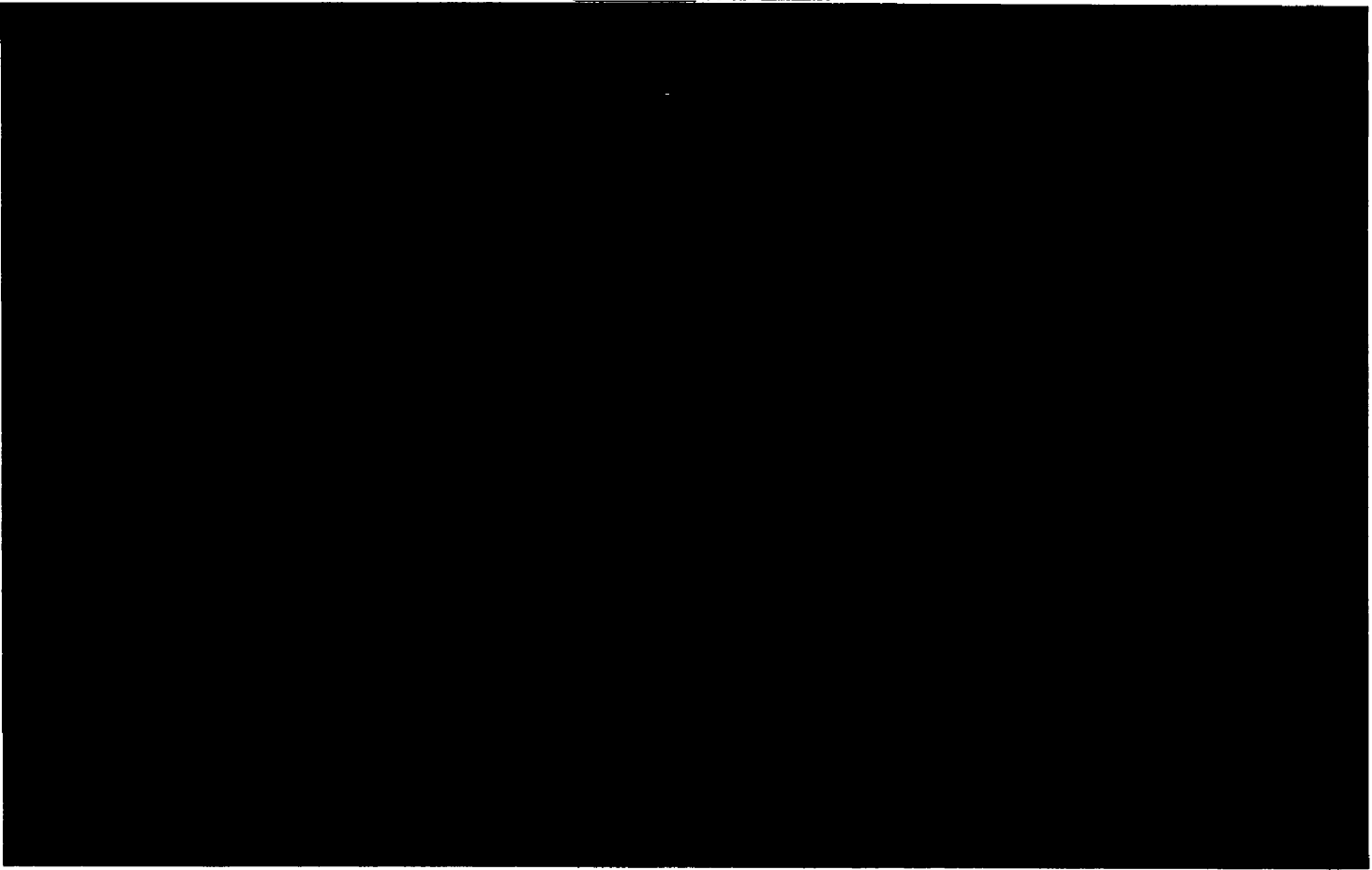
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Attachment B  
Page 33 of 36

45-2/2-1

66  
20

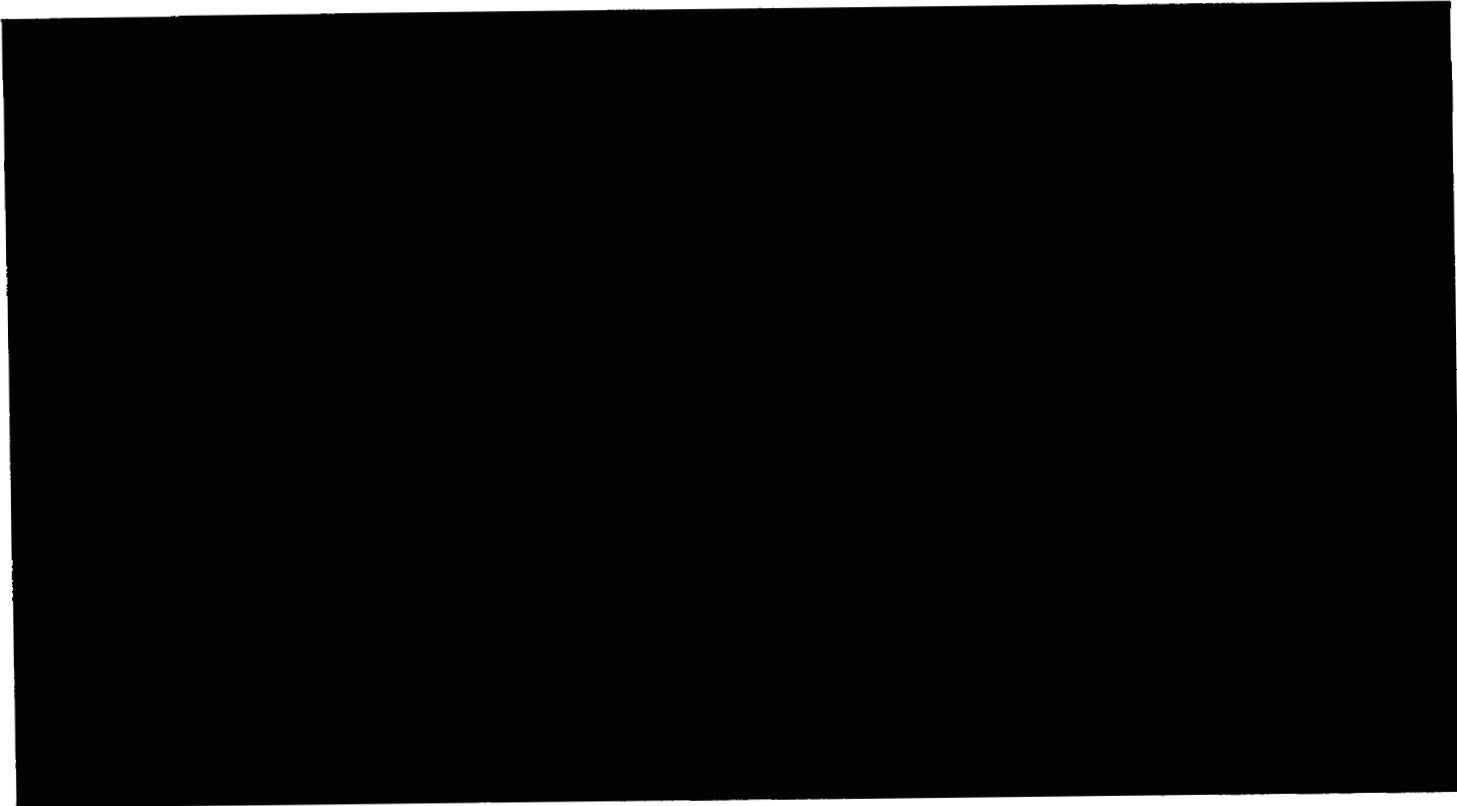


Attachment B  
Page 34 of 36



45-2/2-1

34



Attachment B  
Page 35 of 36

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25



Attachment B  
Page 36 of 36

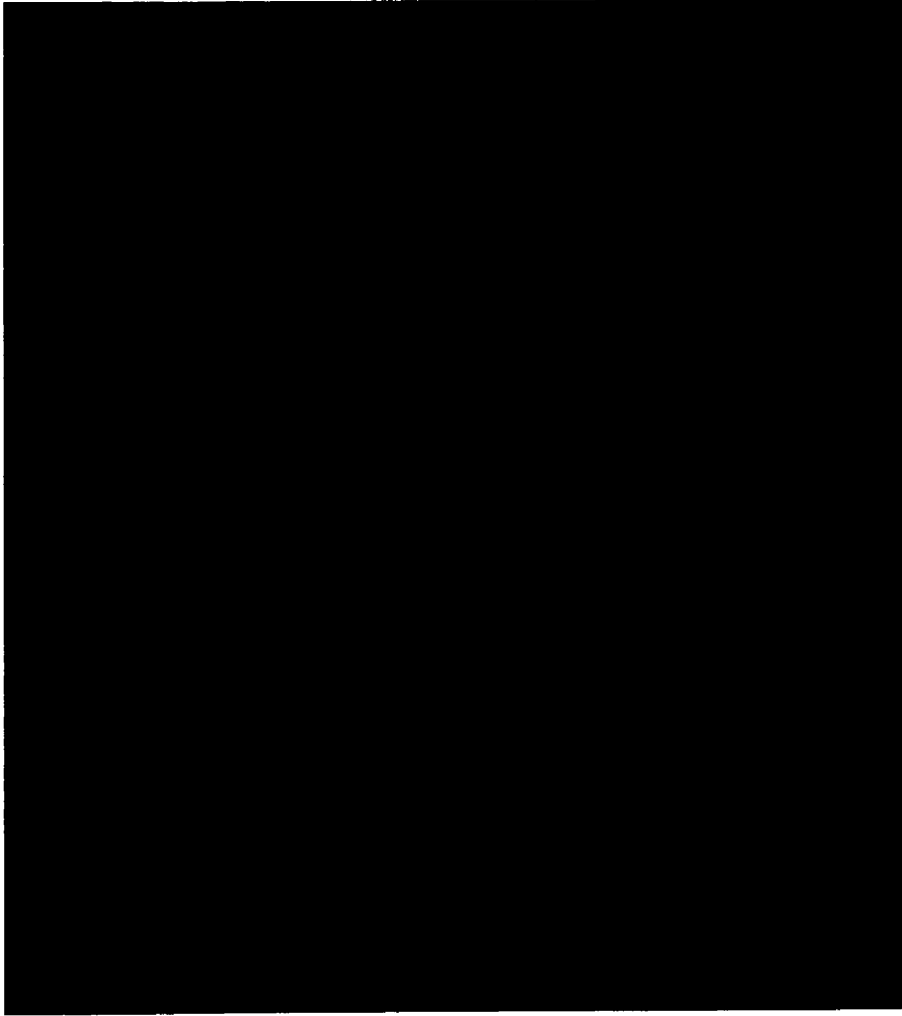
45-212-1

34

45-2/2-1

212

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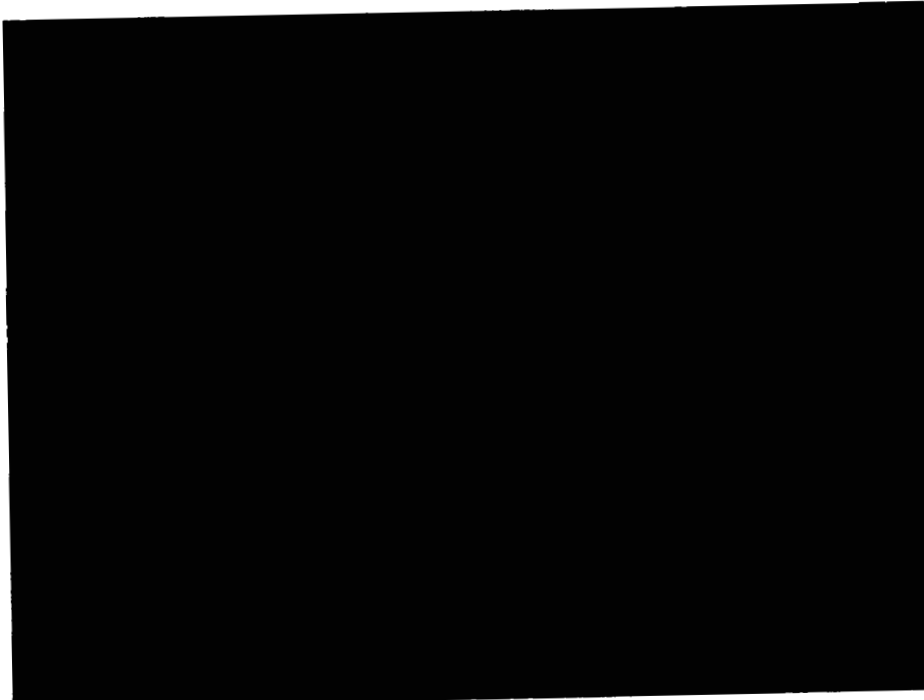


Attachment C  
Page 1 of 4

45-2/2-2



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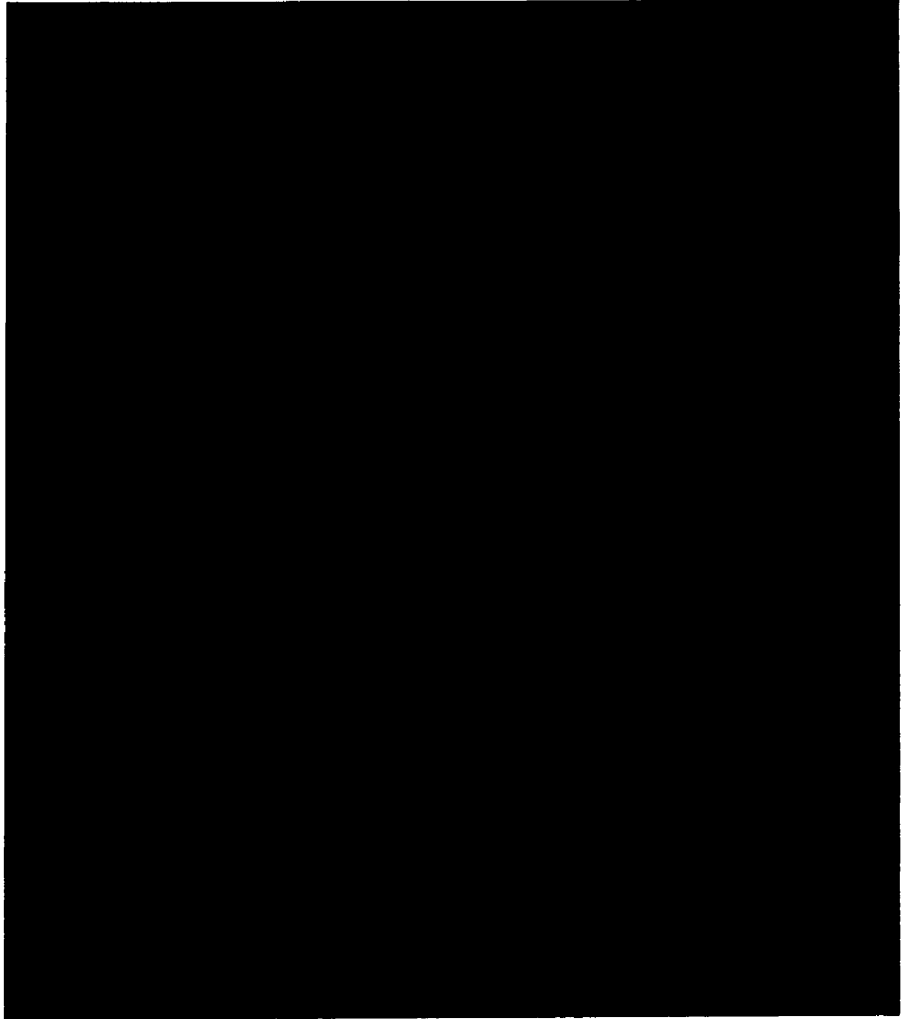
Attachment C  
Page 2 of 4

45-2/2-2

2

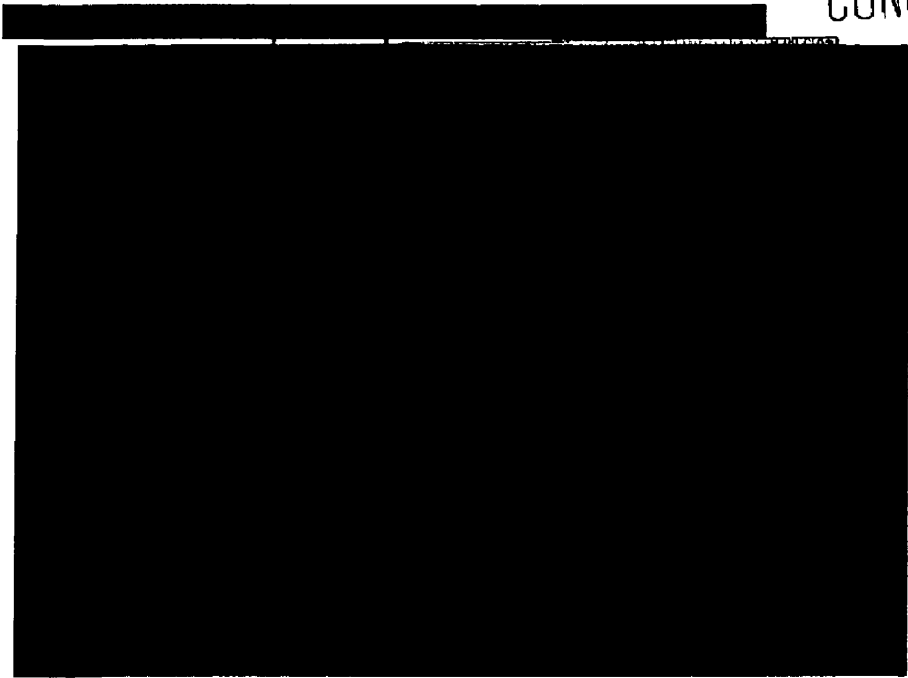
CONFIDENTIAL

Attachment C  
Page 3 of 4



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Attachment C  
Page 4 of 4

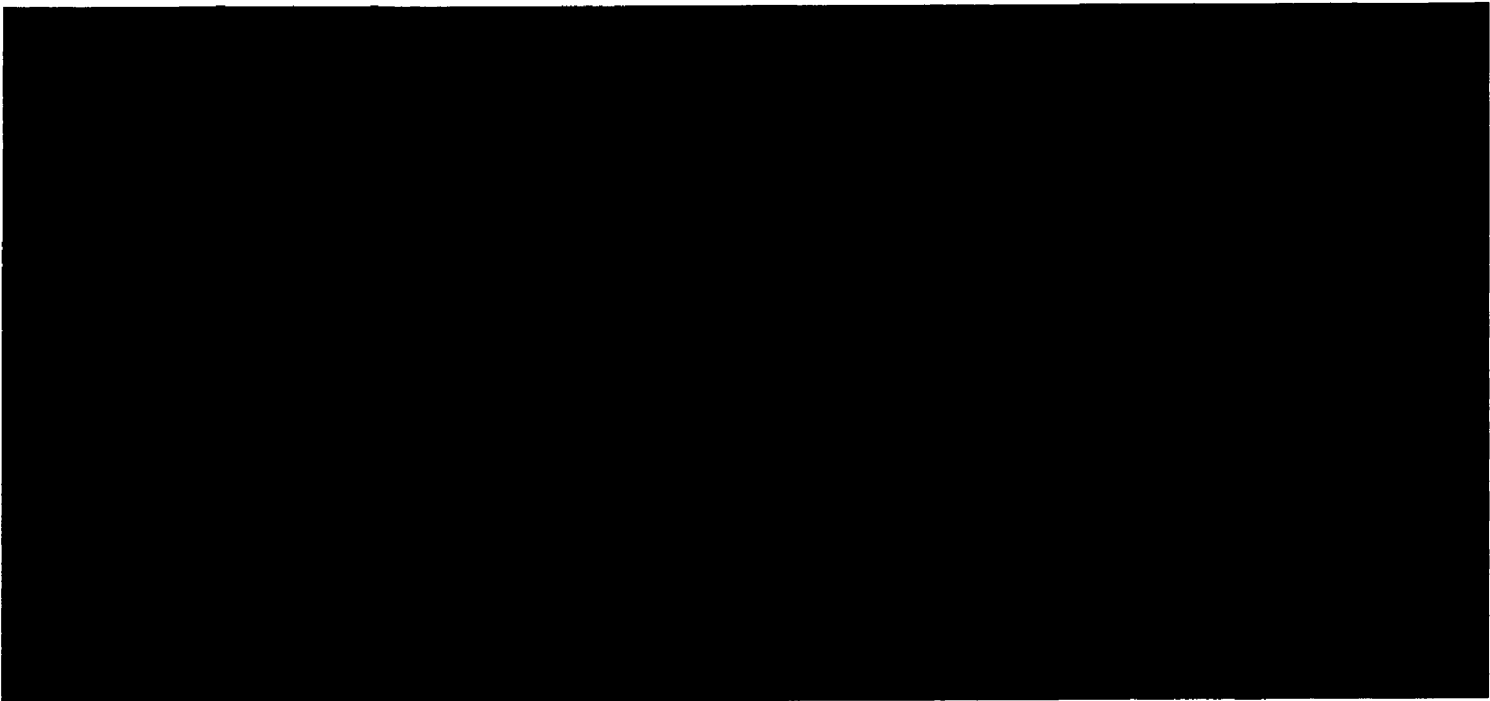
45-2/2-2

4

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Attachment E *in 10*  
Page 1 of 1



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810

Attachment D  
Page 1 of 1



Title: Interviews

JHS

R22

conf?

could notes may be confidential

The following employees were selected for interviews: the new positions for 2003 and others based on the position title and/or description

- Quantitative Analyst 1      Mohammad Harinuzzaman      no longer there.
- Quantitative Analyst 1  $\frac{45.2}{2.5}$       Mathew Samsel
- Sr. Financial Trader  $\frac{45.2}{2.5}$       Dean Sacerdote
- Physical Trader II  $\frac{45.2}{2.5}$       H.P. Frieden      Hubbard, James
- Associate Financial Trader  $\frac{45.2}{2.5}$       Douglas Max      (no job description)

> new hedging  
... may do  
... hedging  
before

Per Carlos Diaz, Mohammad is no longer in the company, the position was posted and is now closed. Interviews are starting next week, so it has not been filled. H.P. Frieden works the night shift, from 11pm - 7am. Will probably substitute him with other Financial Trader since there are various substitutes with Hubbard

1 When did you begin working for FPL?

Oct 98 *g... 1/09*

2 What are your duties and responsibilities?

*work at...  
company...*

3 Have these duties/responsibilities changed from 02 to 03?

*Not changed*

4 Were any of your duties transferred to others? Were they transferred to any of the new hedging positions?

*No - never did hedging*

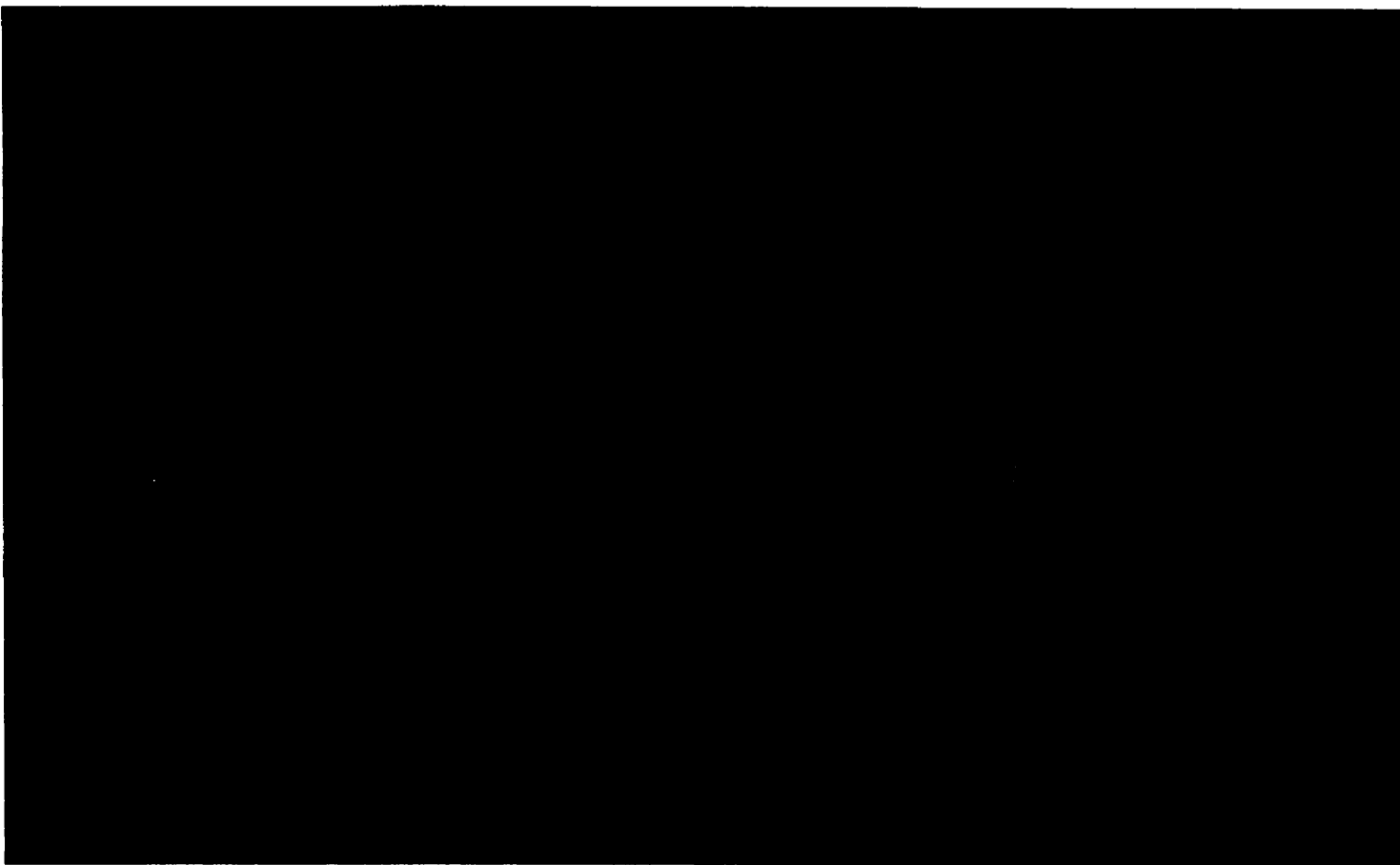
1 When did you begin working for FPL? October 1978 *business development group*

2 What are your duties and responsibilities?  
*June 01 - handle credit control and  
... ..*

3 Have these duties/responsibilities changed from 02 to 03?  
*Yes*

4 Were any of your duties transferred to others? Were they transferred to any of the new hedging positions?  
*Yes, ... ..*





Attachment B  
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45-2/2-5/1

Sepernitch

ASSOCIATE FINANCIAL TRADER - DOUGLAS MAX - FINANCIAL TRADER IN 01.02

- 1. When did you begin working for FPL? June 1998 - Pricing Analyst - tests potential of the oil into world oil
- 2. What are your duties and responsibilities?

July 01 - only one before, track fin positions, to date 2nd oil  
 (slowly, not done now) not enough players yet  
 at a commodity  
 Max on

Max = Physical → ~~gas~~ gas - Bill Hoptoff  
 financial → natural gas oil and gas

- 3. Have these duties/responsibilities changed through the years? not changed

Max took both trading and small volumes course at  
 did not have both  
 (short term price values)  
 volatility instead of accounting

- 4. Were any of your duties in 01 and 02 transferred to others? Were they transferred to any of the new hedging positions? January 3 → now
- Max was only one dealer - develop hedge program for 03.01  
 it was a very simple program that was being used  
 before a new one was developed - but then was a  
 to view all the economic information  
 needed in enterprise risk management  
 of the Cognos  
 data center  
 into part of market  
 reporting  
 45-212-512

oil  
 gas  
 oil  
 gas

ASSOCIATE FINANCIAL TRADER - DOUGLAS MAX - FINANCIAL TRADER IN 01,02

1 When did you begin working for FPL? *Jan 98 - placing contracts in company  
at 100% of normality*

2 What are your duties and responsibilities?  
*As an Associate of financial position  
#2846  
DC, National gas*

*Have hedged financially & physically - Bill  
Had been doing hedges since we started - Murphy  
Guy Fast*

3 Have these duties/responsibilities changed through the years?

*No*

4. Were any of your duties in 01 and 02 transferred to others? Were they transferred to any of the new hedging positions?

*Dean Saxe is also doing*

*Dean is now developing the new program  
What he was hedging before was  
on a smaller basis*

*Now or two days a month - rest is hedging the same*

SENIOR FINANCIAL TRADER - DEAN SACERDOTE - NEW HEDGING POSITION

1. When did you begin working for FPL?

Started Jan.

11th before that for a year

2. What are your duties and responsibilities?

Designing the hedging program & implementing

Also monitoring program

Have some fuel hedges for 2003 & 2004

3. Is there any one else that shares your duties and responsibilities?

4. Are your duties and responsibilities new/ additional? Were these performed by other employees before?

Is an existing fuel  
not using the  
CONIX -  
CONIX is new  
including

CONIX -  
is current position - NOT

Senior Financial Trader -

DEAN SACERDOTE - NEW HEDGING POSITION

1. When did you begin working for FPL? - 11/7/07

2. What are your duties and responsibilities?

Developing a new picture, implementing and monitoring  
in trading programs. Also work together for  
monitoring for program and report results. It  
is a very fast and exciting to work.

Also, you can review a book on it.

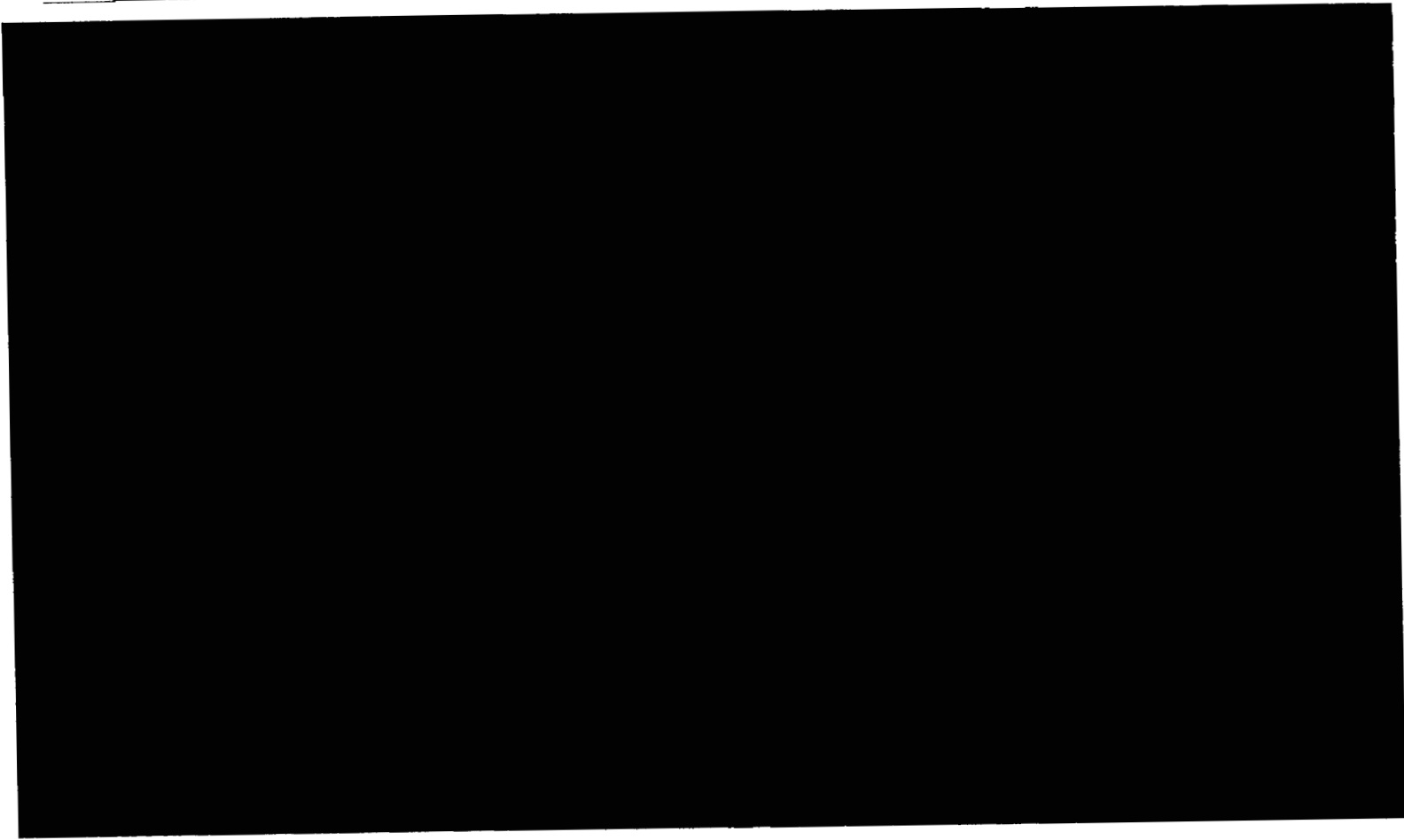
Because in the book, it is not a simple program,  
it is a complex, it is a book.

Additional work on excel  
modeling.

owner of a position  
that is not on the  
planning.

3. Is there any one else that shares your duties  
and responsibilities?

4. Are your duties and responsibilities new/  
additional? Were these performed  
by other employees before?



Attachment B  
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45-212-S13

W

QUANTITATIVE ANALYST I - MATTHEW SAMSEL NEW HEDGING POSITION

1. When did you begin working for FPL? *Energy trader in 02*
2. What was your position and duties? *Feb it started new job*  
*Software called GenTrader (low cost)*  
*takes price forecast, load forecast & ~~cost~~ constraints*  
*tells ~~price~~ volume forecast for future. I gave fuel price & load forecast*  
*Job was done by Jerry Guepp before*  
*used for hedging & procurement*
3. When did you begin the new hedging position? *Feb-17*
4. What are your duties now? *wants to track position & compare to filing*  
*to try to stay close to forecast.*  
*Vacant position would do more*  
*analysis & trading*
5. Are there any specific duties that are the same from your prior to present position?
6. In the Organizational Chart there is another Quantitative Analyst I position that is now vacant. When was this position initiated? Who had this position before it was vacant? Do you know what the position's duties were? Is this position only related to new hedging activities?

*Trying to identify risk factors for June baseload fuel*  
*Logan tells position on fuel - how much brought forward*

Matthew Samsel  
Quantitative Analyst I

QUANTITATIVE ANALYST I - MATTHEW SAMSEL NEW HEDGING POSITION

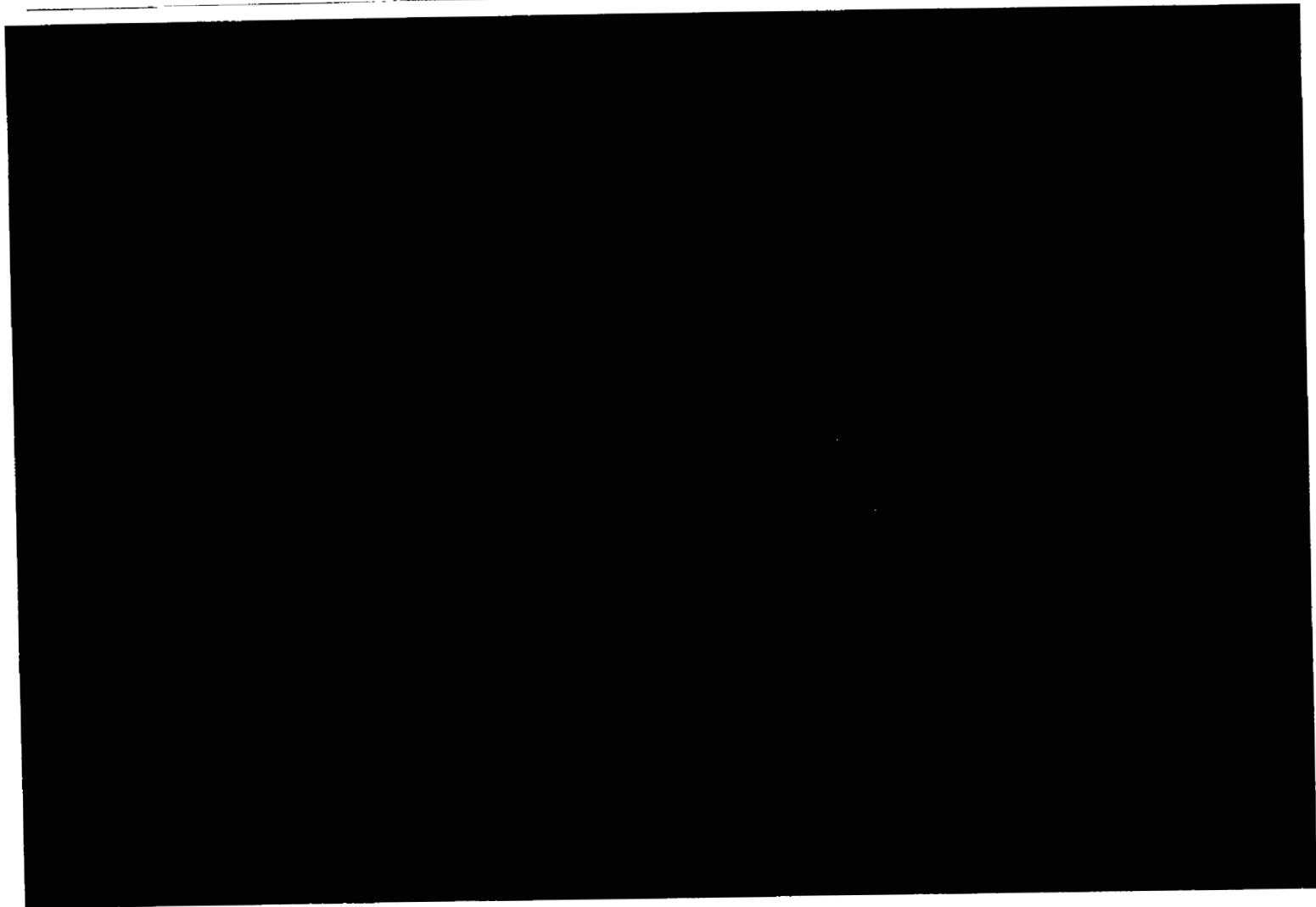
- 1 When did you begin working for FPL? *from 2002 until 2004*
- 2 What was your position and duties? *Rate Risk*  
*received 100% of the share of the rate risk*  
*with a 10% of the rate risk*  
*to value forecast, to not for activity*  
*to also give to customer's group*  
*with a 10% of the rate risk*
- 3 When did you begin the new hedging position?
- 4 What are your duties now?  
*I am now doing the hedge to the head of hedge.*
- 5 Are there any specific duties that are the same from your prior to present position?
- 6 In the Organizational Chart there is another Quantitative Analyst I position that is now vacant. When was this position initiated? Who had this position before it was vacant? Do you know what the position's duties were? Is this position only related to new hedging activities?

*over position at*  
*in the hedge department at FPL*  
*in the hedge*

45-2/2-5/4

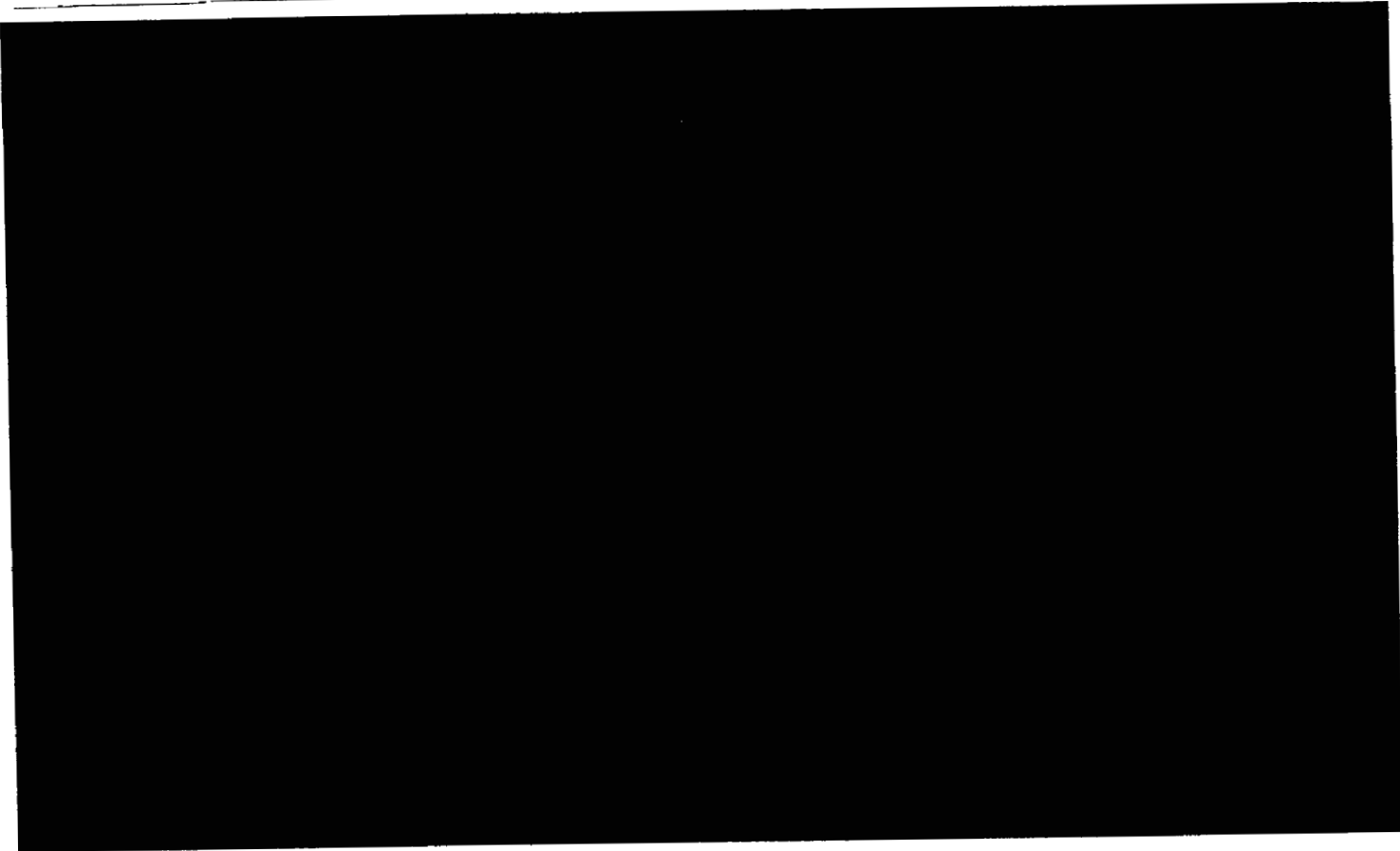
*in the hedge department*  
*in the hedge department*  
*in the hedge department*





Attachment B  
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Attachment B  
Page 18 of 36

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4

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MAR 2012

Program Title	ERC Group	APRIL 2012	MAY 2012	VARIANCE 2012	PER ANGE N. 2012
1. CAMMAGE	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures e. Equip. Material & Supplies Expenditures f. Fuel g. Office & Facility Administration h. Miscellaneous Expenditures i. Other	[REDACTED]			
2. CAMFILE	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures e. Other				
3. CAMIN AND OTHER RELATED	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures e. Equip. Material & Supplies Expenditures f. Fuel g. Office & Facility Administration h. Miscellaneous Expenditures i. Other				
ITEM 10000000	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures e. Equip. Material & Supplies Expenditures f. Fuel g. Office & Facility Administration h. Miscellaneous Expenditures i. Other				

2/3-1

2012-13  
 APRIL 2012  
 MAY 2012  
 VARIANCE 2012  
 PER ANGE N. 2012

45024

APR 2012  
 MAY 2012  
 VARIANCE 2012  
 PER ANGE N. 2012

APR 2012  
 MAY 2012  
 VARIANCE 2012  
 PER ANGE N. 2012



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Attachment G

213

Audit Request No. 13  
Summary and Explanation of Salaries & Wages Budget Variance  
FPL Energy Marketing & Trading

Expense Type 4 - D&M FUEL  
Time Period

(JANUARY - MARCH 2003)

ACTUAL BUDGET (4 People)  
(JANUARY - DECEMBER 2003)

PROFORMA BUDGET (3 People)  
(JANUARY - DECEMBER 2003)

EAC/EAC Group

ACTUAL 2003 BUDGET 2003

BUDGET 2003

BUDGET 2003

- a. Salaries & Wages
- b. Employee Related Expenses
- c. Contractors & Professional Services
- d. Technology Expenditures
- EAC Total



172



The specific FPL accounting work orders for the Quantitative Analyst and Senior Financial Analyst positions hired specifically for the hedging program, were not properly charged during the early portion of 2003. Currently, these two positions are charging the appropriate FPL work orders and accounting will be making a reclassification in May for the earlier portion of the year. By the end of May, the actuals and the budget for these two positions should be reasonably close however, since the budget included an additional Quantitative Analyst position in EMT for the hedging program, which has not been filled to date, and a Risk Management position, which was included in the budget but subsequently has been determined to not to be an incremental position for the hedging program, there will still be a budget variance at the end of May.

70,000  
200

45-213-2

11/11  
 Contract & Budget  
 2003-03-01  
 2003-12-31  
 Contract 020000111

Mr. Michael J. ...

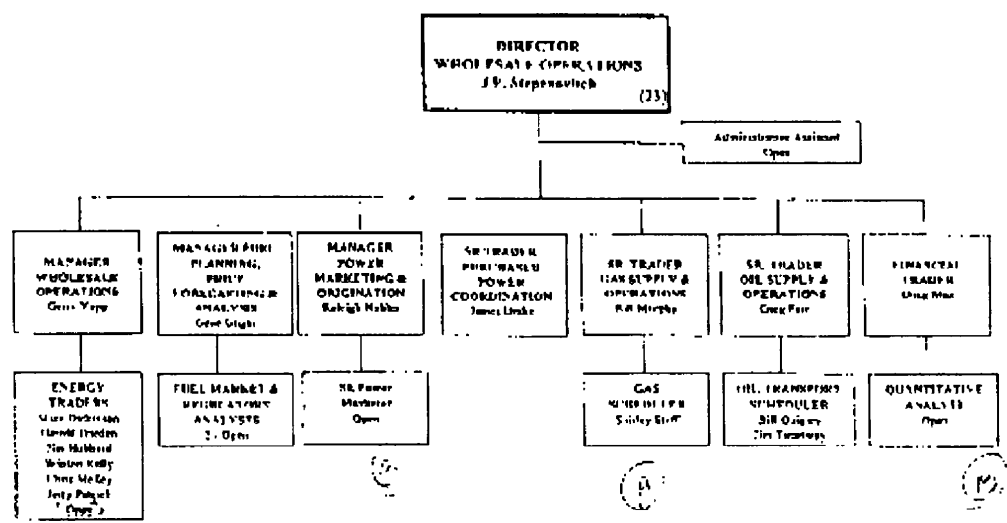
11/11





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# ENERGY MARKETING & TRADING 12/31/01 Attachment I



4S-215

(A)

(A)

(P)

01 and 02 were combined  
 from 01 to 02, Howard  
 added in 03  
 positions were eliminated  
 from 4S-215

Mr. Health & Safety  
 AHS 401-100-11  
 TRB 12/10/02  
 Date: 12/31/01  
 Location: 00001-11

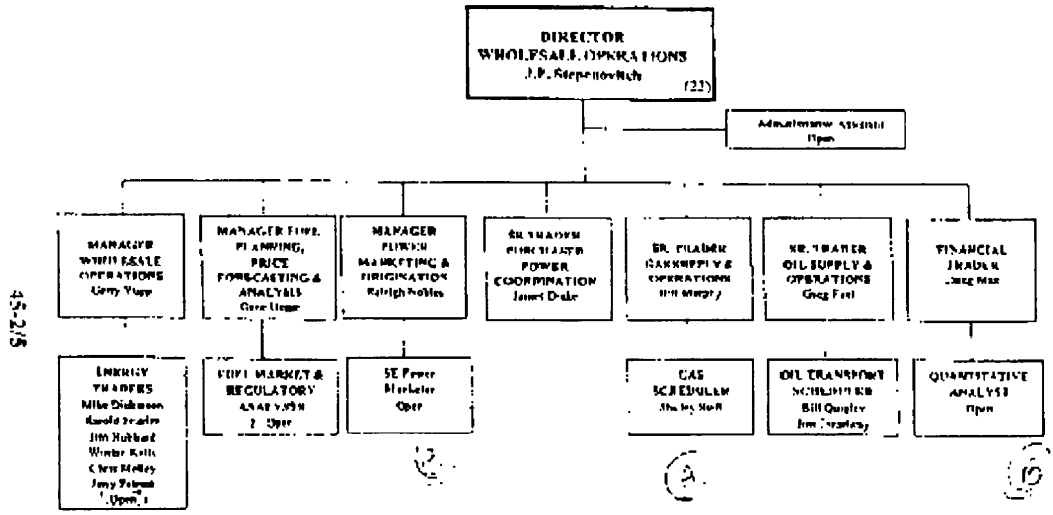
Time: 8:50 AM



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12/2

# ENERGY MARKETING & TRADING 12/31/01 Attachment I



45-218

(A)

(B)

(C)

JPL  
 Service & Holdings  
 4500 WASHINGTON  
 DRIVE  
 DALLAS, TEXAS 75241-1011  
 TEL: 972.342.1000  
 FAX: 972.342.1001  
 WWW: www.jpl.com

1-11-02

01 and 02 have copy and  
 from 01 to 02, however  
 may in 02  
 revisions were eliminated  
 12-2-01

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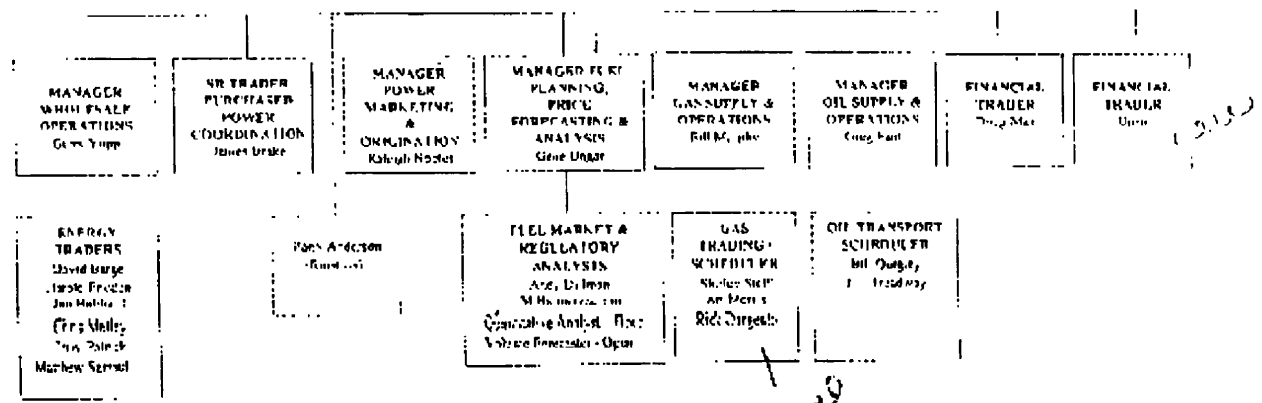
5/11



# ENERGY MARKETING & TRADING 12/31/02 Attachment J

**DIRECTOR  
WHOLESALE OPERATIONS**  
J.P. Stepanovitch (26)

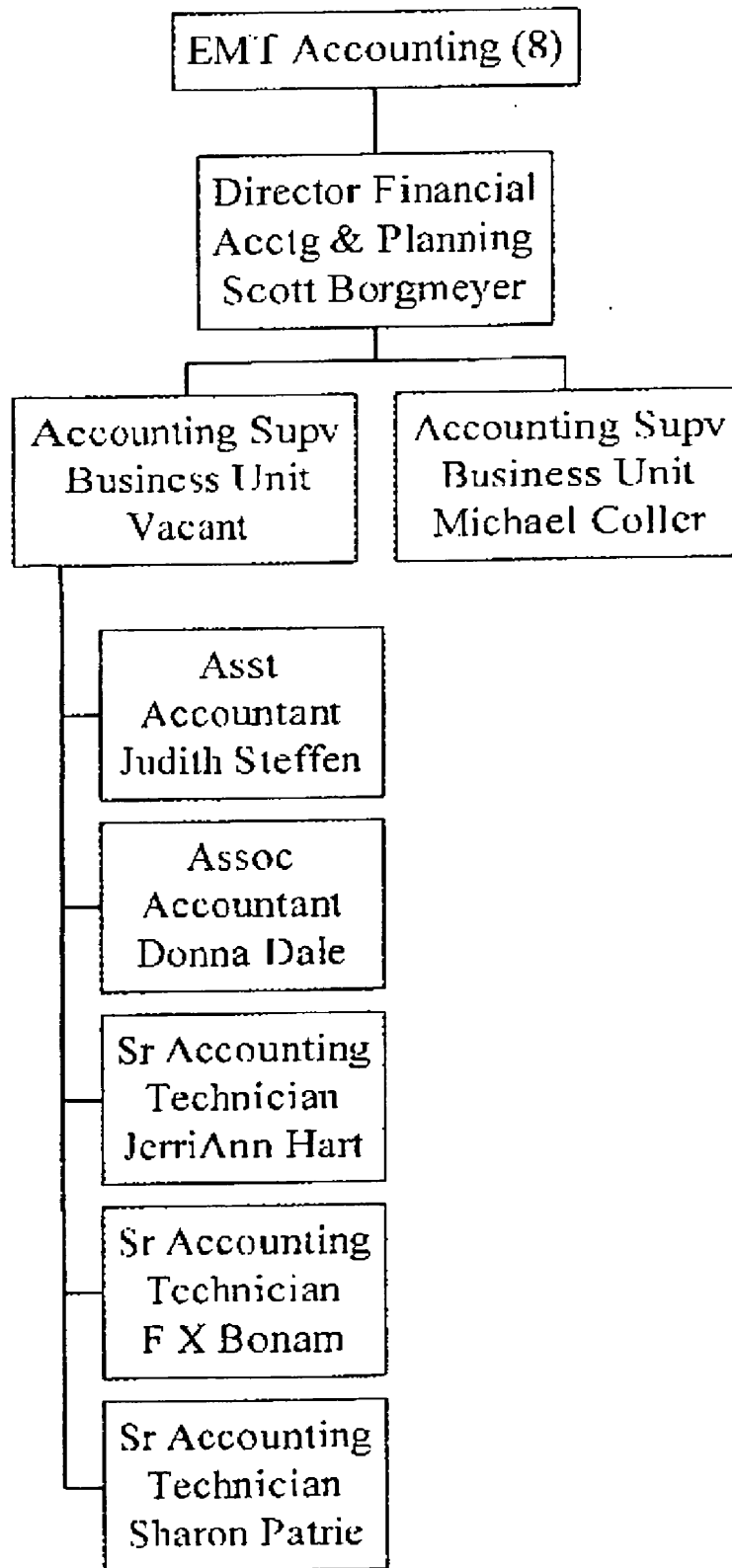
Administrative Assistant  
Sandra Wells



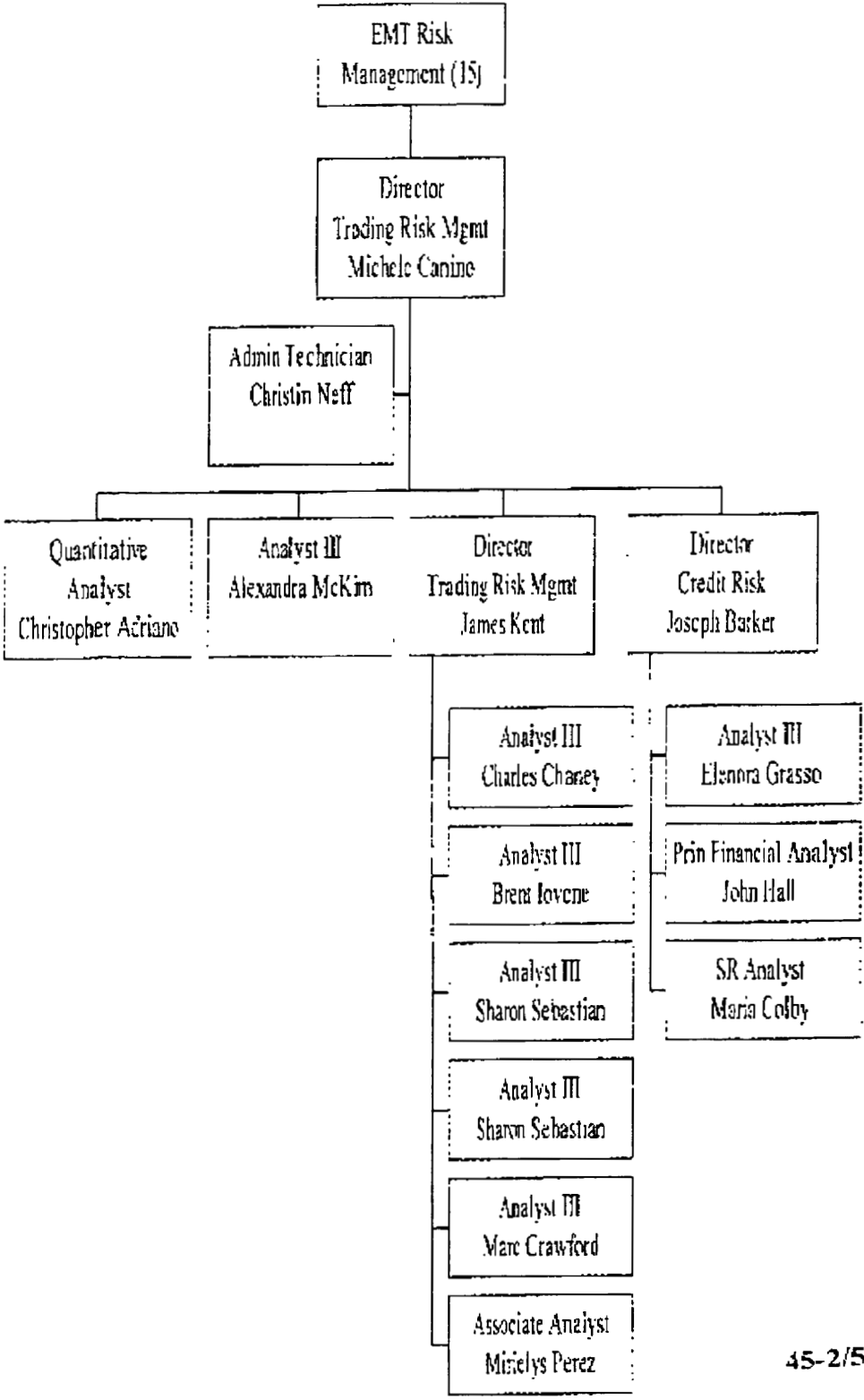
45-215-1

2 more here

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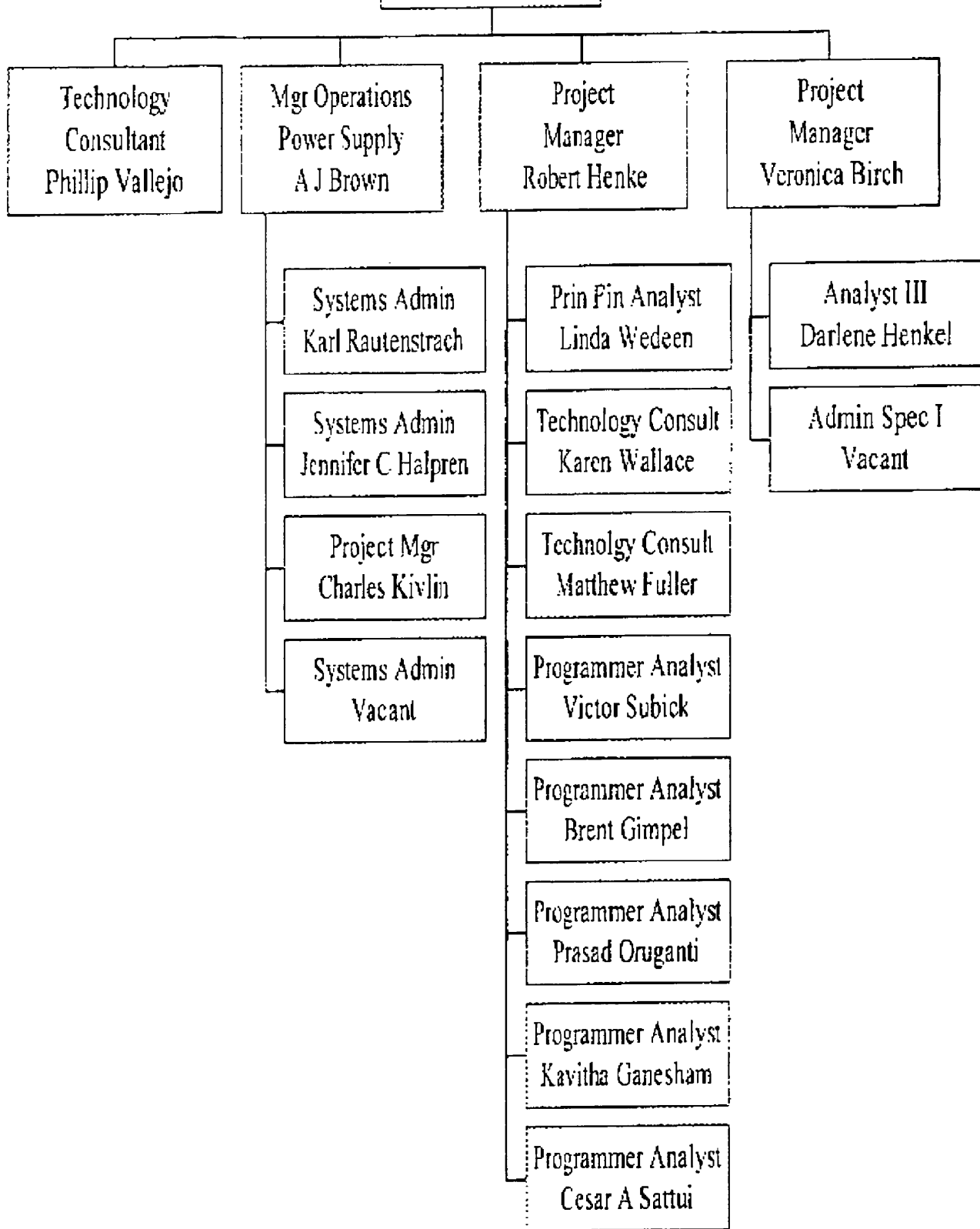
45-2/5-1

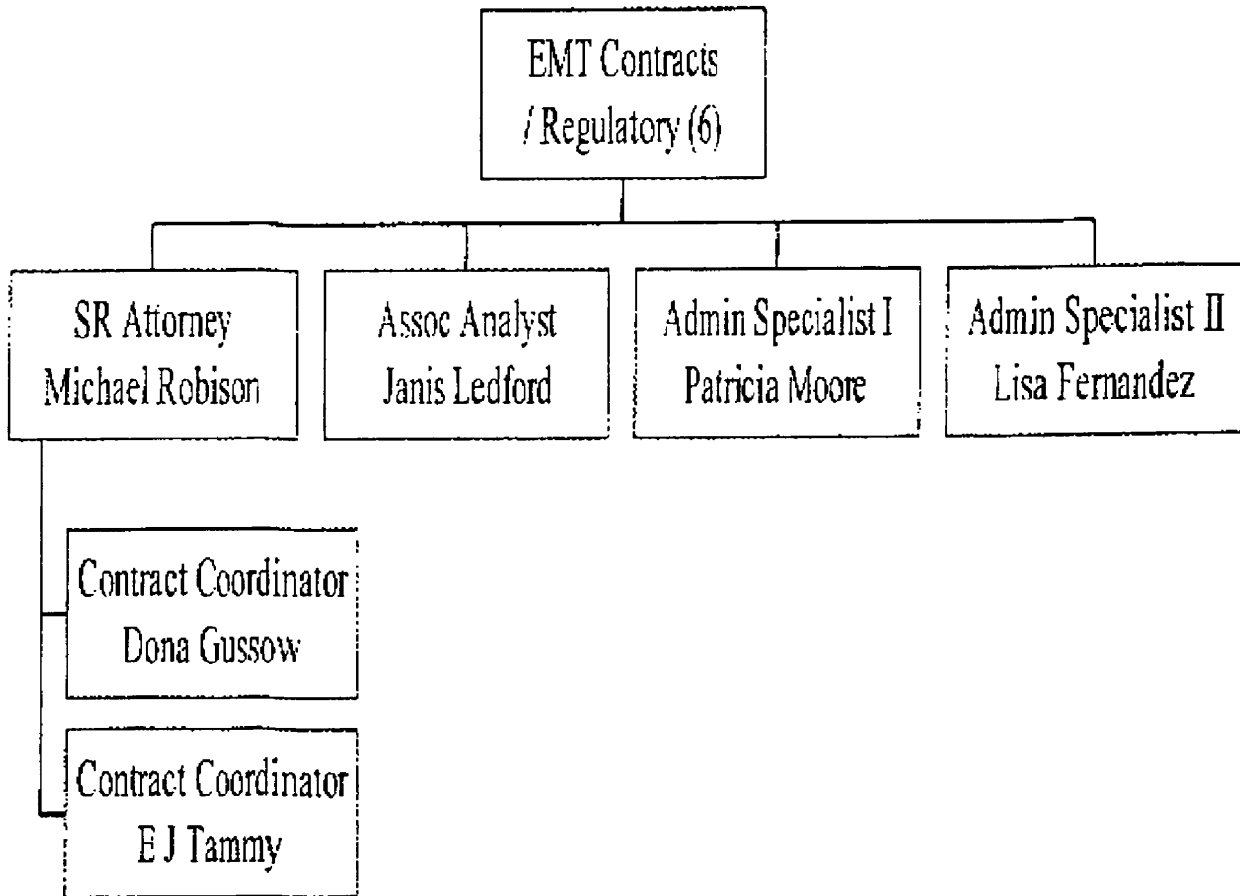


45-2/5-1

EMI Systems  
& Administration (18)

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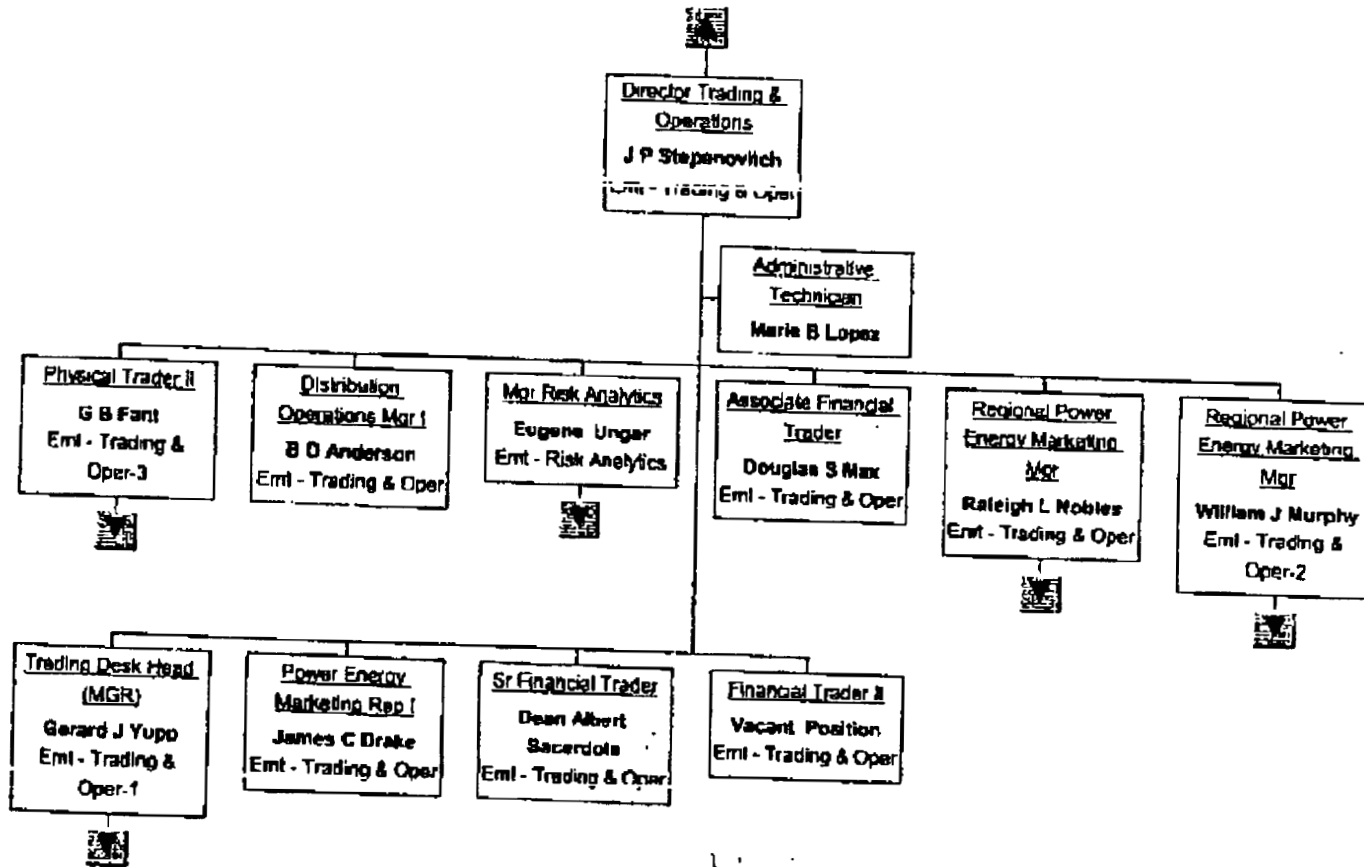




45-2/5-1

# FPL Group Orgcharts as of 05/13/2003

**CONFIDENTIAL**

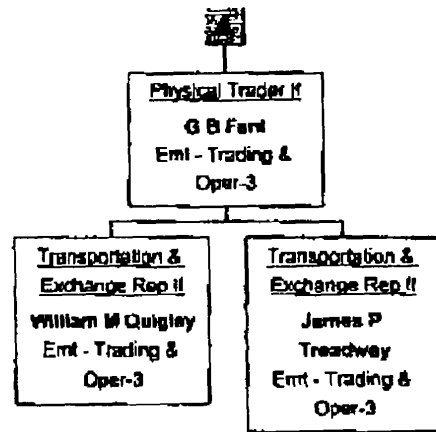


4S-215-2

Interviewees selected based on the position description and new hedging portfolio (sponsored)

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# FPL Group Orgcharts as of 05/13/2003



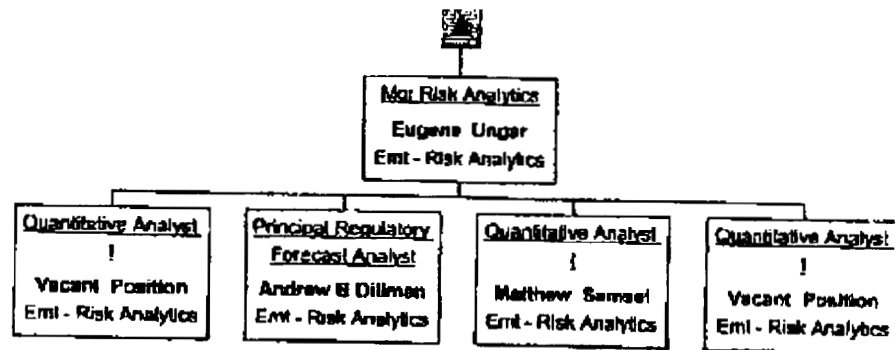
45-2/5-2

2



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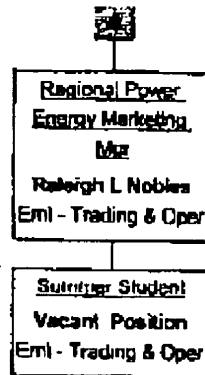
## FPL Group Orgcharts as of 05/13/2003



45-2/5-2

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# FPL Group Orgcharts as of 05/13/2003



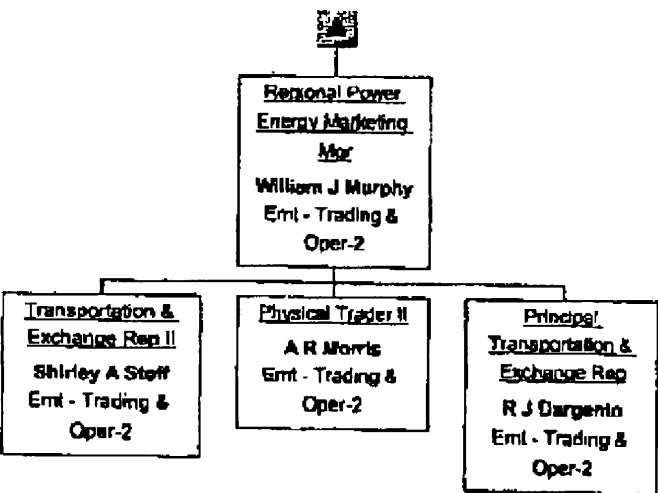
now

45-2/5-2

4

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# FPL Group Orgcharts as of 05/13/2003

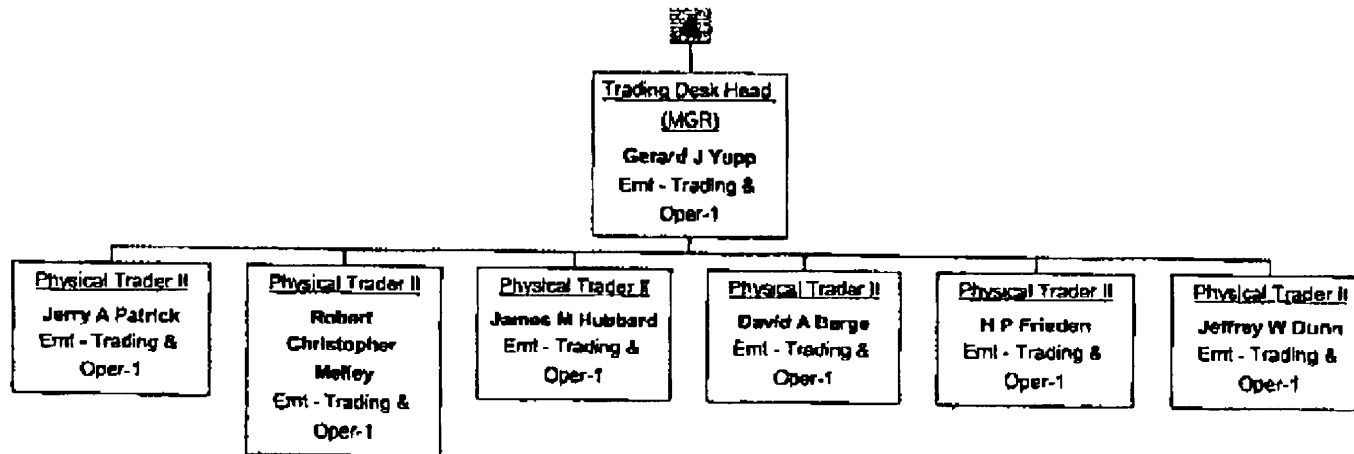


45-2/S-2

5

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# FPL Group Orgcharts as of 05/13/2003



45-2/5-2

6



COMPANY : 31

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LEDGER  
 DATE JVS PAGES SAC STATUS DATE CYC ACCTUAL REVERSE DATE FREQUENCY  
 200203 099 0347 69000 COMPLETED WC (NOT SCHEDULED)

APPROVAL INFORMATION  
 DATE TIME PERSON DATE TIME PERSON LOC SECT EMP TIME PERSON  
 2002-04-01 09.49 ELIZABETH SUAREZ LO 0009 0011

*Elizabeth Suarez* *Elizabeth Suarez* 4/1/02

BUSINESS MONTH CORRECTED: MARCH 2002

REMARKS: TO REVERSE MARCH 2002 PAYROLL TRANSACTIONS RELATED TO THE EMT GROUP TERM AND LONG TERM INCENTIVE PLAN PAYMENTS, WHICH WERE PREVIOUSLY ACCRUED FOR.

(A)

NOTE THIS IS A PSEUDO TRANSLATION  
 NOTES TRANSLATION

DEL D/C	NO	EL	CHP	SEC	U	LOC	AMOUNT	TRAC	LOC	DESCRIPTION	CL	ACCT	NO	TR	LOC	PL	ACCT	TRAC	PERCENT	TYPE
*** D	00000	000	242	4910	0619			820		REV P/A-835, EMT ST INCENT										
*** D	00000	000	242	4910	0619			820		REV P/A-790, EMT LT INCENT										
*** D	00000	000	242	4919	0619			820		EMT LT INCENT PAID 8 FILE										
*** C	04089	002	000	0009	0619			820		REV P/A-835, EMT ST INCENT	920.110	00000	000	0619	000.0000	***	100.00			OPER
*** C	09463	000	000	0008	0001			820		REV P/A-790, EMT LT INCENT	920.160	00000	000	0601	000.0000	***	100.00			OPER
*** C	04826	000	000	0600	0638			820		EMT LT INCENT PAID 8 FILE	100.160	00000	000	0609	000.0000	***	100.00			STOP

BATCH TOTAL: 1,606,635.30

TOTAL DEBITS: 6

45-2/6

not necessary, EMT expense paid by S&S, employees transferred

NUM 1 IN 9/1

45-2/6-1

4/2/02

Short and Long Term Incentive Payouts

March 2002

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Accrual Date of Feb 28, 2002	CO	Total Award	Cash Payout	Deferral	True-up Payout	
[REDACTED] ST	1*	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED] LT	1					
[REDACTED] LT	39**					
[REDACTED] LT	39					
ENTRY 1 - FPL Books	DR. 242 491 - Incentive Accruals, Loc 619, EAC DR. 242 491 - Incentive Accruals, Loc 619, EAC DR. 242 491 - Incentive Accruals, Loc 619, EAC			[REDACTED]	[REDACTED]	JV C&A - Short Term JV C&A - Long Term JV C&A - Long Term - Paid out at FPL-E JV C&A - Short Term JV C&A - Long Term JV C&A - Long Term - Paid out at FPL-E
	CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82 CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82 CR. WO 4826, ER 99, Loc/Sec 626/00, EAC 82				[REDACTED]	
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]
ENTRY 2 - FPL Books	DR. 242 491 - Incentive Accruals, Loc 619, EAC			[REDACTED]	[REDACTED]	FPL JV80 FPL JV80 (Transfer Deferrals to Group)
	CR. 234 300 - AP to Group (Acct 253 503)				[REDACTED]	
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]
ENTRY 3 - FPL Books	DR. 242 491 - Incentive Accruals, Loc 619, EAC DR. 242 491 - Incentive Accruals, Loc 619, EAC			[REDACTED]	[REDACTED]	FPL JV80 - True-up Short Term Liab FPL JV80 - True-up Long Term Liab FPL JV80 - True-up Short Term Liab FPL JV80 - True-up Long Term Liab
	CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82 CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82				[REDACTED]	
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]
ENTRY 4 - FPL Group's Books	DR. 143 300 - WR from FPL			[REDACTED]	[REDACTED]	FPL JV80 FPL JV80 - Transfer Deferrals to Group FPL to Debit Acct 234 300
	CR. 253 503 - FPL Liab				[REDACTED]	
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]

This item is still under investigation and will be cleared when found  
 [REDACTED] holds a credit to their expense for this amount.

3/1/02  
 3/29/02

EMT FRIMS

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ACCOUNT 242.491 - Accrual for Yearly Liab  
2002

EMT	
S/T Incent	L/T Incent

Bal 12/31/01  
 Jan-02 ACCRUAL  
 Bal 1/31/02  
 Feb-02 ACCRUAL  
 True-Up Exec Bonus Liab  
 Exec Bonus Payout - Cash - Co 1  
 Exec Bonus Payout - Cash - Co 3  
 Exec Bonus Payout - Deferrals - Co 1  
 Exec Bonus Payout - Deferrals - Co 3  
 Bal 2/28/02  
 Mar-02 ACCRUAL  
 True-Up EMT S/T Liab  
 True-Up EMT L/T Liab  
 2001 EMT S/T Incent Payout - Cash  
 2001 EMT S/T Incent Payout - Deferrals  
 1998 EMT L/T Incent Payout - Cash  
 1998 EMT L/T Incent Payout - Paid @ FPL-E  
 Reversal of 2001 PERP Accrual  
 Reversal of 2001 PERP Accrual  
 Bal 3/31/02  
 Apr-02 ACCRUAL  
 Bal 4/30/02  
 May-02 ACCRUAL  
 Bal 5/31/02  
 Jun-02 ACCRUAL  
 Bal 6/30/02  
 Jul-02 ACCRUAL  
 Bal 7/31/02  
 Aug-02 ACCRUAL  
 Bal 8/31/02  
 Sep-02 ACCRUAL  
 Bal 9/30/02  
 Oct-02 ACCRUAL  
 Severance Accrual to Account 242.400  
 Bal 10/31/02  
 Nov-02 ACCRUAL  
 Bal 11/30/02  
 Dec-02 ACCRUAL  
 Bal 12/31/02

BOA reduction of LT Liab. To reflect January shares \*Jan price \* 2 multiplier

PL related

Note:

Executive amount to accrue from HR - Kathleen Stattery  
 PERP amount to accrue from HR - Becky Lovans  
 EMT amount to accrue from EMT - Mike Coffey

45-216-1





CONFIDENTIAL

COMPANY . 01

LEDGER	DATE	JVM	PAGES	ERC	STATUS	DATE	POSTED	CYC	ACCRUAL	REVERSE	NO	START DATE	STOP DATE	FREQ	INFO
200203	00	0001	65000	COMPLETED											(NOT SCHEDULED)

APPROVAL INFORMATION			EXTENDS/LAST CHANGED INFORMATION				EXCEPTION APPROVAL INFORMATION			
DATE	TIME	PERSON	DATE	TIME	PERSON	LOC	SECT	DATE	TIME	PERSON
			2002-04-01	12.01	ELIZABETH MARSHALL FUERN	0000	0021			

*Erin*

*Elizabeth Fuern 4/1/02*

REMARKS: TO RECORD CURRENT MONTH (1) SELF INTEREST & DISTRIBUTION, (2) INCENTIVE ACCRUAL, (3) PENSION COMPONENT OF SELF ACCRUAL, (4) PERS SHARES AND SHAREHOLDERS VALUE INCENTIVE ACCRUALS.

(1)

NOTE: THIS IS A PSEUDO TRANSLATION

SEL	D/C	WO	EA	CHP	ERC/0	LOC	AMOUNT	LOC	DESCRIPTION	GL ACCT	WO	EA	LOC	PL ACCT	LOC	PERCENT	TYPE
***	D	00000	000	128	6000	0001			INCOME SELF FOND								
***	C	06272	091	000	0000	0001			INVEST INCOME SELF FUND	426.600	00000	000	0001	000.0000	***	100.00	NDOP
***	D	06272	091	000	0000	0001			INVEST INCOME SELF FUND	426.600	00000	000	0001	000.0000	***	100.00	NDOP
***	C	00000	000	228	3110	0999			SELF FUND LIABILITY								
***	D	00000	000	228	3110	0999			SELF FUND LIABILITY								
***	C	00000	000	128	6000	0001			SELF FOND DISTRIB								
***	D	05445	090	000	0000	0001			INCENTIVE ACRL-EXEC EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***	C	00000	000	242	4910	0001			INCENTIVE ACRL-EXEC LIAB								
***	D	08133	090	000	1500	0023			INCENTIVE ACRL-PERS PLAN	920.110	00000	000	0023	000.0000	***	100.00	OPER
***	C	00000	000	242	4910	0023			INCENTIVE ACRL-PERS PLAN								
***	D	09447	090	000	0000	0001			SELF PENSION EXPENSE	926.110	00000	000	0001	000.0000	***	100.00	OPER
***	C	00000	000	228	3100	0999			SELF PENSION ACCRUAL								
***	D	09463	090	000	0000	0001			PERS SHARES EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***	C	00000	000	228	3600	0990			PERS SHARES ACCRUAL								
***	D	09463	090	000	0000	0001			SHARES VAL SPNS EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***	C	00000	000	228	3600	0990			SHARES VAL SPNS ACCRUAL								
***	D	04089	090	000	0000	0619			DMT INCENT ACCRL - S/T	920.110	00000	000	0619	000.0000	***	100.00	OPER
***	C	00000	000	242	4910	0619			DMT INCENT ACCRL - S/T								
***	D	00000	000	242	4000	0001			REV P/R-REV PNT-3-14-02								
***	C	00000	000	242	4000	0001			REV P/R-REV PNT-3-14-02								
***	D	02234	090	000	0000	0001			REV P/R-REV PNT-3-14-02	520.100	00000	000	0001	000.0000	***	100.00	OPER
***	C	31076	092	000	1500	0023			2001 PERS DEF-CO 1	920.110	00000	000	0023	000.0000	***	100.00	OPER
***	D	01076	092	000	1500	0023			2001 PERS DEF-CO 3	920.110	00000	000	0023	000.0000	***	100.00	OPER
***	D	00000	000	234	3000	0001			2001 PERS DEF-CO 1								
***	C	00000	000	234	3000	0001			2001 PERS DEF-CO 3								
***	D	00000	000	242	4910	0619			2001 DMT ST INCENT DEF								
***	C	00000	000	234	3000	0001			2001 DMT ST INCENT DEF								

45-2/0-2

4

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(A)

113

-ACCOUNT-					PAY		-----NOTE: THIS IS A PSEUDO TRANSLATION-----										
SEL	D/C	NO	EA	CHP	SEC/U	LOC	RAC	LOC	DESCRIPTION	GL ACCT NO	BR	LOC	PL ACCT	EAC	PERCENT	TYPE	
***>	D	00000	000	142	4910	0619	[REDACTED]	790	TRUE-UP 2001 ENT ST LIAB								
***>	C	04000	092	000	0000	0619	[REDACTED]	820	TRUE-UP 2001 ENT ST LIAB	920.110	00000	000	0619	000.0000	***	100.00	OPER
***>	D	00000	000	142	4910	0619	[REDACTED]	780	TRUE-UP 4-YR ENT LT LIAB								
***>	C	04000	092	000	0000	0619	[REDACTED]	820	TRUE-UP 4-YR ENT LT LIAB	920.110	00000	000	0619	000.0000	***	100.00	OPER

BATCH TOTAL.

TOTAL ENTRIES: 11

15-216-2

9

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Audit Request No. 13 Attachment Page 2  
Summary and Explanation of Salaries & Wages Budget Variance  
FPL Energy Marketing & Trading

Audit Request No. 21 Greenbook Section B

2002 Budget

[Redacted]

Amount included in base rates. Budget for 70 employees. Does not include salaries for incremental/hiring employees.

True up of 2001 Actual Expense

[Redacted]

Difference between 2001 annual incentive accrual and actual distribution made in March 2002. Incentive accruals are made each month based on the budget. Accruals are made each month in FORTHE with the period in which salaries are paid. Incentives are paid annually each March of the year following the year being accrued for. Senior management has discretion over both incentives and distributions.

Revised 2002 Incentive Accrual

[Redacted]

One-time adjustment for 2002. Incentive accruals are made each month based on the budget. Accruals are made each month to coincide with the period in which salaries are paid. Incentives are paid annually each March of the year following the year being accrued for. The 2002 incentive will be distributed in March of 2003. Senior management has discretion over both incentives and distributions.

45.2  
6

True up of Long Term Incentive Accrual (1998-2001)

[Redacted]

A one-time budgetary adjustment made in 2002 to correct a prior period error in accrual for 201 FPL Energy employees during the 1998 through 2001 period.

2002

[Redacted]

Unplanned adjustments in amount for employees starting or leaving in the year.

2002 Budget Variance

[Redacted]

2002 Actual Salaries & Wages Expense

[Redacted]

Included in base rates. Actual expense for 70 employees. Does not include salaries for incremental/hiring employees.

(4-2)

45-216-3

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Vertical grid lines on the left side of the page, likely a table structure.



FLORIDA POWER AND LIGHT  
 Operating Budget Summary Report  
 For DEC 2003

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ORIGINAL BUDGET  
 2003

Expense Type	EAC Group	
1 - O&M BASE	a Salaries & Wages b Employee Related Expenses c Contractors & Professional Services d Technology Expenditures j Office & Facilities Administration k Miscellaneous Expenditures EAC Total	
4 - O&M FUEL	a Salaries & Wages b Employee Related Expenses d Technology Expenditures EAC Total	
9 - O&M NON-RECOVERABLE FUEL	a Salaries & Wages b Employee Related Expenses c Contractors & Professional Services d Technology Expenditures k Miscellaneous Expenditures EAC Total	
O&M Expenses	a Salaries & Wages b Employee Related Expenses c Contractors & Professional Services d Technology Expenditures j Office & Facilities Administration k Miscellaneous Expenditures EAC Total	

Reporting Area Total BE2000 - ENERGY MKT and TRADING  
 Expense/Budget Type O and M Expenses

Handwritten notes and a grid of numbers on the left side of the page.

Handwritten notes in the center-right margin.

Handwritten signatures and initials at the bottom right of the page.

Volume 1

Florida Power & Light Company  
Docket No. 020001-E1  
Staff's Third Set of Interrogatories  
Question No. 77  
Page 1 of 2

CONFIDENTIAL

- Q. Please provide the following information regarding the incremental expenses of \$500,000 for FPL's trading and operations group:
  - a. Number of additional personnel by position;
  - b. FPL's incremental labor expense by position;
  - c. Description of the duties that each incremental position will perform that are also performed by existing personnel; and
  - d. Description of the duties that each incremental position will perform that are not performed by existing personnel.

A. FPL's original estimate for incremental operating and maintenance expenses for its hedging program for the Trading and Operations Group was \$500,000 for the 2003 recovery period. This estimate was developed after the August 12, 2002 hearing at which the Commission approved Staff's Proposed Resolution of Issues in Docket No. 011605-FL. In order to meet the September 20, 2002 deadline for the Levelized Fuel Cost Recovery and Capacity Cost Recovery filing, FPL expedited its development of the estimated incremental hedging expenses. Since the filing on September 20, 2002, FPL has been able to refine its estimate related to incremental hedging expenses for the Trading and Operations Group. These incremental expenses are now estimated to be \$388,000 for the 2003 recovery period.

as follows:

13 Position 1 - Volume Forecaster

14 The Volume Forecaster will be responsible for the continuous forecasting of the volume of residual and distillate fuel oil, and natural gas that FPL will burn over a rolling eighteen-month period. Specifically the incumbent will (1) run the optimization program on a daily basis to determine the projected volume of oil and natural gas burn for the next day, the balance of the week, the balance of the month, and the next month; (2) run the optimization program on a weekly basis for the balance of the fuel cost recovery period; and (3) develop and maintain a current database to support the running of the optimization program. Additionally, this person will run the optimization program to evaluate wholesale power opportunities.

23 Currently, two individuals within the Trading and Operations Group perform volume forecasting. One individual performs volume forecasting for a rolling 48-hour period. The second individual performs volume forecasting on a month-ahead basis to develop the overall fuel plan for the next month. These two individuals also perform next day power trading, as well as, real-time fuel management functions. The volume forecasting proposed to support the hedging program requires one individual working full time on this function. Furthermore, the two individuals who currently run the optimization model will be required to trade wholesale power on a full time basis to support the hedging program. At this time, long-term volume forecasting for fuel oil and natural gas is not

45-1/1

128 p 1  
140 p 2  
130  
45-1/1

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1 performed within the Trading and Operations Group [REDACTED]

2 [REDACTED]  
3 **Position 2 - Quantitative Analyst**

4 The Quantitative Analyst will evaluate all of the physical and financial oil, natural gas  
5 and power transactions in support of the hedging program. Specifically, the incumbent  
6 will (1) evaluate complex technical and financial issues associated with each proposed  
7 transaction; (2) develop risk analytic tools to evaluate the structures; (3) evaluate FPL's  
8 exposure to value-at-risk and other risk management concepts, and (4) develop  
9 quantitative valuation strategies, continuously improve upon mathematical models and  
10 translate algorithms into code.

11 Currently, FPL's sole Financial Trader performs the evaluation of fuel and power  
12 transactions on a limited scope. The anticipated change in the volume of transaction  
13 evaluations, as well as, the development of risk analytic tools to support the hedging  
14 program, will require one full-time position [REDACTED]

15 [REDACTED]  
16 **Position 3 - Financial Trader**

17 The Financial Trader will execute financial transactions in support of the hedging  
18 program. Specifically, the incumbent will (1) continuously monitor the physical and  
19 financial commodity markets, (2) determine opportunities to execute the approved  
20 hedging strategy, (3) work closely with the Quantitative Analyst on the evaluation of all  
21 proposed opportunities, and (4) execute the appropriate opportunities consistent with the  
22 approved Policies and Procedures of FPL.

23 Currently, there is one Financial Trader within the Trading and Operations Group who  
24 performs all of the financial trading functions for fuel, oil, natural gas and power. The  
25 additional Financial Trader will be required to support the anticipated incremental  
26 transactions related to the hedging program and allow each trader to be more focused on  
27 the individual energy commodities [REDACTED]

28 [REDACTED]  
29 Note: FPL anticipates revising its fuel factors to incorporate this change.





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Florida Power & Light Company  
Docket No. 020001-EI  
Staff's Second Set of Interrogatories  
Question No. 49  
Page 1 of 2

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Q Please provide the dollar amount, date, description, and company account debited or credited for every payment made or received or any other related journal entries for the Dean & Company study.

1 A The consulting services performed from August 2001 through October 2001  
2 (Phase II) [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 services performed from November 2001 through February 2002 (Phase II)  
6 [REDACTED]  
7 [REDACTED]  
8 [REDACTED]  
9 [REDACTED] Consulting services performed from  
10 March 2002 through August 2002 [REDACTED]  
11 [REDACTED]  
12 [REDACTED]  
13 costs incurred, dates, and accounts debited or credited for these services is  
14 presented in the attached spreadsheet

FLORIDA POWER & LIGHT COMPANY  
 STAFF RECORDS SECTION  
 BUCKLEY NO. 100001-51  
 DISTRICT NO. 1 (See A Column Below)  
 Page 2 of 1

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1	A		C	D	E	F	G	H	I	J	K	L	M
	2	3											
	DATE	AMOUNT	Page #	Transaction Number	AMOUNT	DATE	01-115	01-273	01-271	04-177	04-171	TOTAL	
3	Sep 01	4879	198	190011411									492
4	Oct 01	1176	124										492
5	Nov 01	1176	124										492
6	Nov 01	1270	11										492
7	Dec 01	1270	11										492
8	Jan 02	170	223										492
9	Jan 02			500010416									492
10	Jan 02			500010402									492
11	Jan 02			500010411									492
12	Jan 02			500009338									492
13	Jan 02	370	264										492
14	Mar 02			500010443									492
15	Mar 02			500012527									492
16	Apr 02	470	183										492
17	Apr 02	470	189										492
18	May 02	570	81										492
19	May 02	670	230										492
20	May 02	6000	130										492
21	May 02	570	253										492
22	Jun 02	470	187										492
23	Jun 02			500017009									492
24	Jun 02			500017008									492
25	Jun 02			500017013									492
26	Jun 02	770	107										492
27	Jul 02	870	221										492
28	Aug 02			5000106255									492
29	Aug 02			5000106751									492
30	Aug 02	670	171										492
31	Sep 02	670	187										492
32	Sep 02	670	187										492
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33	Sep 02	2000	304										492
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FLORIDA POWER & LIGHT COMPANY  
 J. ARRE SECYNO (SILLIERS) (SILLIERS)  
 MARKET NO. (SILLIERS)  
 QUOTATION (SILLIERS)  
 Page 3/12

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A	B	C	D	E	F	G	H	I	J	K	L	M	N
Letter File	Number	Explanation	Page	Page	Number	Number	ENC	201 175	201 172	201 171	201 170	201 169	201 168

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3	04 01	Jan 13 72 Consulting Payment											
4		Time & expense for attendance at Public Holding Private Ownership Meeting											
5													
6	Aug 01	AUG 01 1972 Consulting Payment											
7		Time expense and expense for Science Project team to gather requirements and develop documentation											
8													
9	Jan 12	Jan 12 1972 Consulting Payment											
10		Time expense and expense for Science Project team to gather requirements and develop documentation											
11													
12	Jan 01	Jan 01 1972 Consulting Payment	170	175									
13		Time expense and expense for Science Project team to gather requirements and develop documentation											
14	Jan 01	Jan 01 1972 Consulting Payment	169	174									
15	Jan 01	Jan 01 1972 Consulting Payment	169	174									
16		Workless article in Fuel News											
17													



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 SECURITY INFORMATION  
 AUTHORITY RESTRICTED  
 BY 12858 (S)

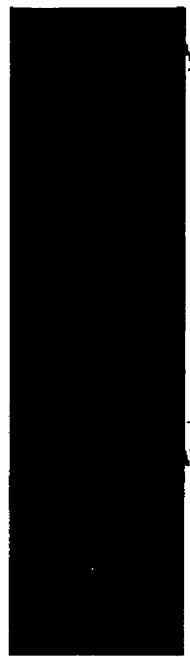




FEDERAL BUREAU OF INVESTIGATION  
UNITED STATES DEPARTMENT OF JUSTICE

LINE	DATE	DEBIT	CREDIT	AMOUNT	DESCRIPTION	ACCOUNT NAME	ACCOUNT NO.	AMOUNT
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2	06/21/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
3	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
4	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
5	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
6	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
7	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
8	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
9	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
10	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
11	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
12	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
13	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
14	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
15	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
16	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
17	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
18	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
19	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
20	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
21	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	
22	06/11/11	04.1	1.145	45001.11	54291400 774 OFFICE	500 24.0	1111	

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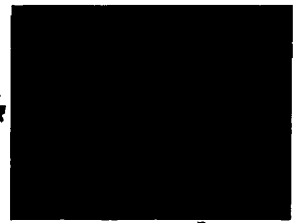
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**CONFIDENTIAL**  
~~CONFIDENTIAL~~

1  
SERVICES ENGAGEMENT AGREEMENT

2 This Services Engagement Agreement (the "Agreement") is made this 1st day of November  
3 2001 by and between Florida Power & Light Company (hereinafter referred to as "FPL" or the  
4 "Company") and Dean & Company (hereinafter referred to as "Dean").

5 FPL has engaged Dean to perform certain consulting services (the "Services") on behalf of FPL  
6 as set forth below. This Agreement details the Term of Engagement, Statement of Work, Project  
7 Team Staffing, Compensation and Indemnification in consideration of the Services to be  
8 performed.

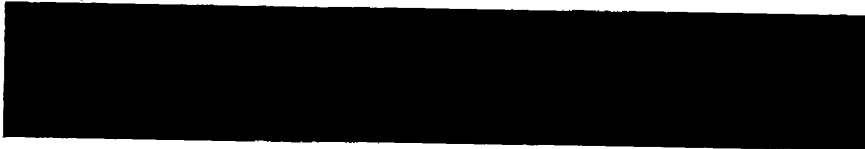
9  
TERM OF ENGAGEMENT

10 The parties acknowledge that the initial phase of the project engagement ("Phase I") commenced  
11 August 15, 2001 and continued until October 31, 2001. Following this, the next phase of the  
12 project engagement ("Phase II") commenced November 1, 2001 and shall continue until February  
13 28, 2002.

14  
STATEMENT OF WORK

15 Dean shall perform Services at the direction of FPL. It is currently contemplated that the  
16 Services shall include the following:

17 Phase I.

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22 Phase II.

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PROJECT TEAM STAFFING

28 Phase I. August 15, 2001 through October 31, 2001  
29 The project will be led by Ware Adams, Vice President. He will be supported on a day-  
30 to-day basis by Andrew Stevens, Manager, and one full-time professional.

31 Phase II November 1, 2001 through February 28, 2002

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1 The project will be led by Dean Wilde, Chairman, and Ware Adams, Vice President  
2 They will be supported on a day-to-day basis by Andrew Stevens, Manager, and three  
3 full-time professionals.

4 COMPENSATION

5 PROFESSIONAL FEES:

6 As compensation for Dean rendering the Services hereunder [REDACTED]  
7 [REDACTED]

8 EXPENSES:

9 Direct Expenses: FPL shall pay or promptly reimburse Dean for all reasonable out-of-pocket  
10 expenses paid or incurred by Dean in connection with the performance of the Services. Such  
11 expenses shall include but are not limited to [REDACTED]

12 [REDACTED]  
13 [REDACTED]  
14 [REDACTED]  
15 [REDACTED]  
16 [REDACTED]  
17 [REDACTED]

18 Indirect Expenses: [REDACTED]  
19 [REDACTED]  
20 [REDACTED]  
21 [REDACTED]  
22 [REDACTED]

23 BILLING:

24 Professional fees and expenses will be billed monthly. Payment for all billings is due upon  
25 receipt of the invoice. [REDACTED]  
26 [REDACTED]

27 INDEMNIFICATION

28 The Company understands and agrees that Dean shall have no obligation or responsibility to the  
29 Company or its stockholders for the Services rendered. Dean shall be under no obligation to  
30 make any independent investigation or inquiry as to representations made or information  
31 furnished to it by the Company, its subsidiaries or any of its representatives in connection with  
32 the consulting services, but shall be entitled to rely in good faith upon such representations and  
33 shall have no liability in the event of such reliance.

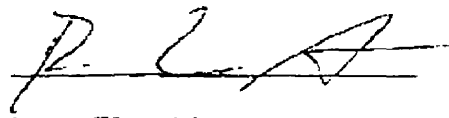
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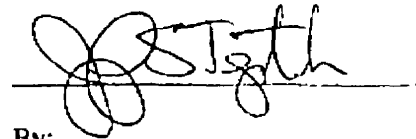
Company agrees to indemnify and hold harmless Dean and its directors, officers and employees (Dean and each such person, an "Indemnified Person") from and against any losses, claims, damages, judgments, assessments, costs and other liabilities (collectively, the "Liabilities"), and will reimburse each Indemnified Person for all reasonable fees and expenses, including the reasonable fees and expenses of counsel (collectively, "Expenses") as they are incurred, in investigating, preparing, or defending any claim, action, proceeding or investigation (collectively, "Actions"), arising out of or in connection with an Indemnified Person's activities on behalf of Company as contemplated by this Agreement. Company, however, shall not be required to indemnify Dean or any other Indemnified Person for any Liabilities or Expenses, to the extent such Liabilities or Expenses are finally judicially determined to have resulted solely from the willful misconduct or gross negligence of an Indemnified Person or actions taken in bad faith by such Indemnified Person. Company also agrees to reimburse each Indemnified Person for all Expenses as they are incurred in connection with successfully enforcing such Indemnified Person's rights under this Agreement.

Agreed to and accepted by on this 1st day of November, 2001:

For and on Behalf of  
DEAN & COMPANY

For and on Behalf of  
Florida Power & Light Company



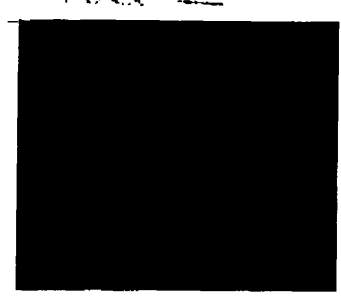


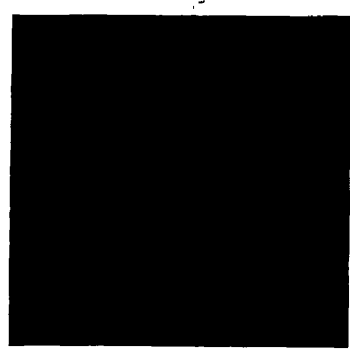
By: Ware Adams

By:

Title: Vice President

Title:

*(-)*  
*None*  


*None II*  
*1101-2102*  
  
*emended*

*See 10 + change order*

*in 4-10*  
*1-1*

45-10/1

CONFIDENTIAL

Exhibit 9C (1)

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[REDACTED]



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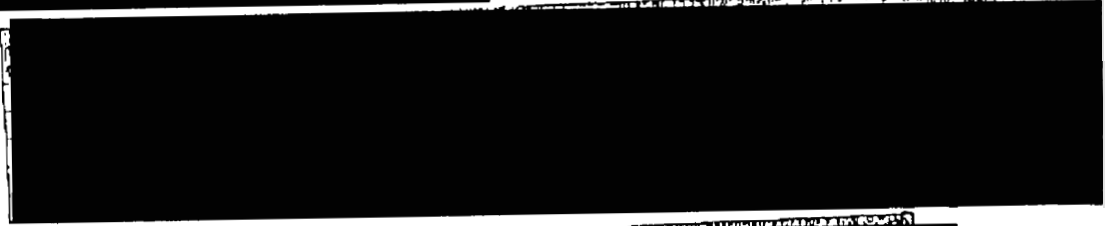


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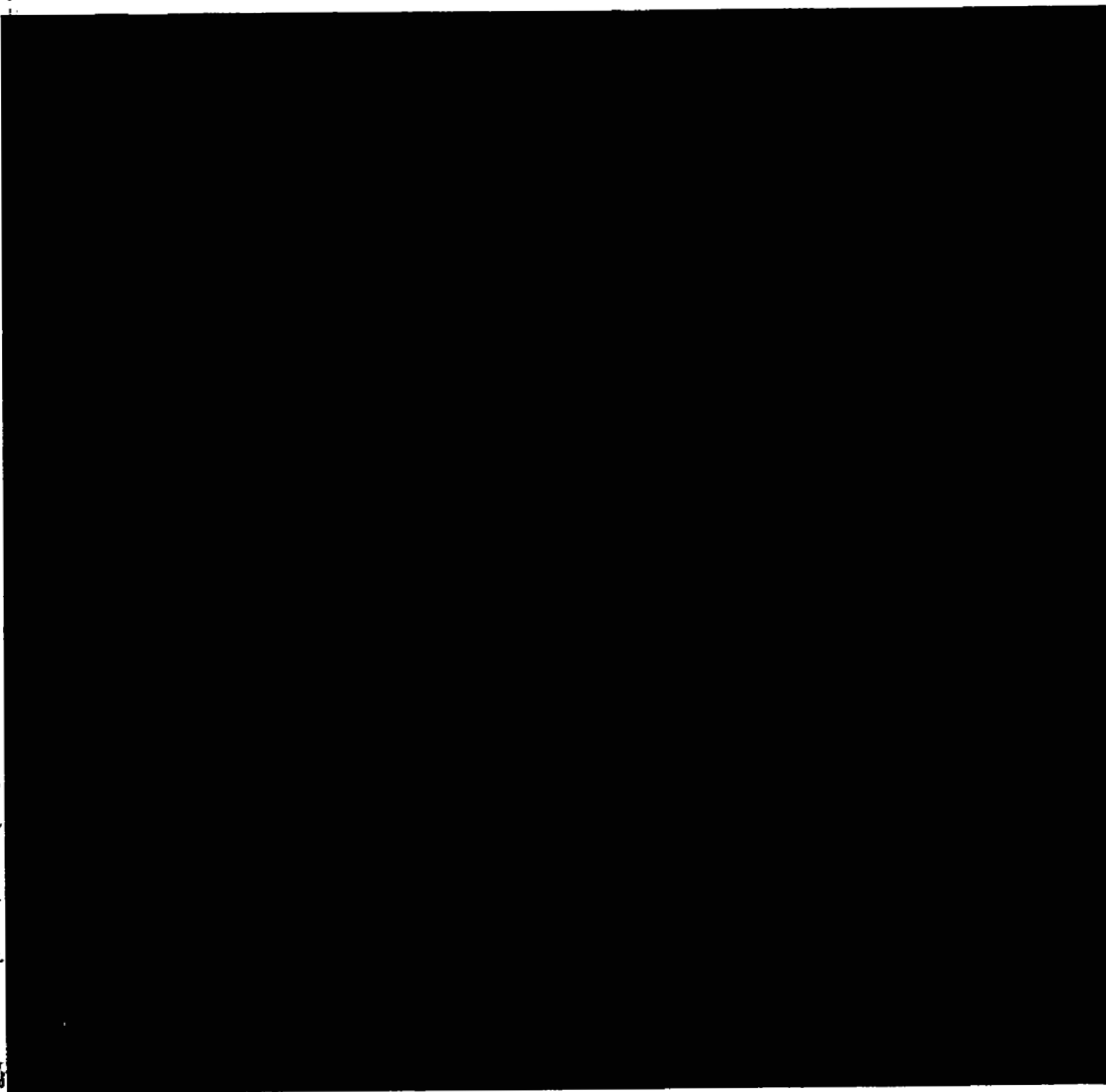


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